The Bombay Gazette.

No. 7,074.—New Series. BOMBAY:—THURSDAY, NOVEMBER 12, 1868. Annual Subscription in advance...Rupees Fifty Two

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance, delivered in Town ....Rs.	88 0
including postage ... „	73 0
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First insertion .....Rs.	5 0
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In the Native languages, double the above.

Domestic Occurrences. Each—Rupee 1.

DOMESTIC OCCURRENCES.

The Charge for notifying a Domestic Occurrence is One Rupee *and the announcement must be authenticated.*

BOMBAY.

DEATHS.

JOHNSTON—October 30th, at Hydrabad, Deccan, Louisa, the beloved wife of B. Johnston, Esq., Assistant Superintendent Hydrabad Medical School, deeply and sincerely regretted by all who knew her.

MORPHEW—October 31st, at Cannanore, Lucy, the wife of Augustus Morphew, Surgeon, 1st Battalion The Royal Regiment.

MADRAS.

BIRTH.

BAMFORTH—November 5th, at Bangalore, the wife of the Rev. J. Bamforth, of a daughter.

NORTH-WEST PROVINCES.

BIRTH.

SMITH—October 31st, at Anarkullie, the wife of Surgeon Major C. M. Smith, F.R.C.S., of a son.

MARRIAGE.

BECKETT—McMULLEN—October 27th, at St. George's Church, Bunnoo, by the Right Rev. the Lord Bishop of Calcutta, assisted by the Rev. W. Burge, Henry Barron Beckett, Esq., Assistant Commissioner, to Florence Gertrude McMullen second daughter of the late Richard McMullen, Esq.

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam Ship "Abyssinia," 1,290 Tons, 200 H.P., Commander J. Templeton, will be despatched on TUESDAY, the 24th November, at noon, calling at the following Ports, viz.:—

Nov.		Dec.
Leave BOMBAY 24	Leave Colombo	
„ Rutnagherry 25	„ Galle.....	4
„ Vingoria 25	„ Negapatam	7
„ Carwar 26	„ Pondicherry	8
„ Mangalore 27	„ Madras	10
„ Cannanore 28	„ Coconada	10
„ Calicut 28	„ Vizagapatam	11
„ Beypore 29	„ Bimlipatam	11
„ Cochin 30	„ Gopalpore	12
Dec.	Arrive CALCUTTA	14
„ Tuticorin 2		

This route is the most expeditious and economical for passengers for the Neilgherrie district, Bangalore and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

N. B.—Until further notice the Steamers from Bombay and Calcutta will call at Ratnagherry and Vingoria monthly on the dates above given.

No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

(Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at Kurrachee, Gwadur, Muscat, Bander Abbas, Linga, Bushire, Fao, and Bussorah.

Up. Nov.	Nov.	Down. Nov.	Dec.
Leave BOMBAY	2 & 16	Leave BUSSORAH 30	4
„ Kurrachee	6 20	„ Fao	6
„ Gwadur	7 21	„ Muscat	6
„ Muscat 10	24	„ Linga	8
„ B. Abbas 12	26	„ B. Abbas 26	10
„ Lingah	27	„ Lingah	12
„ Bushire 16	30	„ Gwadur	14
Dec.		Dec.	
„ Fao 17	1	„ Kurrachee....	16
Arrive BUSSORAH ...18	2	Arrive BOMBAY	19

The Steam-ship "Euphrates," 750 tons, 130 H.P., Commander J. Ayers, will be despatched on MONDAY, the 16th November, at noon.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every MONDAY at noon.

The Steam-ship "Mahratta," 750 tons, 130 H.P., Commander Scott, will be despatched on MONDAY, the 23rd November, at noon.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM TO CEYLON, PENANG, STRAITS, CHINA AND JAPAN.

THE P. & O. Co.'s S. S. "Malta," (1,942 tons, and 500 H. P.) Captain George Hyde, will be despatched for the above Ports on Friday, the 13th November, leaving Mazagon at Noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras, and Calcutta

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of Opium, the Officer's Receipt for which is not lodged in the Company's Office before 11 A. M. on Wednesday, the 11th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 7th November 1868.

NOTICE.—Consignees of Cargo per Ship "John Elliott," arrived from Calcutta, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,
Agents of Ship "John Elliott."

Bombay, 3rd November 1868.

NOTICE.—Consignees of Cargo per Ship "Helen R. Cooper," arrived from Maulmein, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,
Agents of Ship "Helen R. Cooper."

Bombay, 6th November 1868.

NOTICE.—Consignees of Goods per Swedish Barque "Augusta" Y. Westerberg, Master, from Mauritius, are requested to send off boats for their Cargo without delay, otherwise the Goods will be landed by the Captain as they come to hand at the expenses and risk of the concerned.

Captain Y. Westerberg will not be responsible for the condition of any Package after it leaves the Ship's deck.

DADABHOY RUTTONJEE & Co.,
Agents for the Swedish Barque "Augusta."

Rampart Row, Bombay, 5th November 1868.

DINNEFORD'S FLUID MAGNESIA.—THE best remedy for Acidity of the STOMACH, HEARTBURN, HEADACHE, GOUT, and INDIGESTION; and the best mild aperient for delicate constitutions, especially adapted for Ladies, Children, and Infants, and for *regular* use in Warm Climates.

DINNEFORD & Co., Chemists, London, and of Druggists and Storekeepers throughout the world.

N. B.—Ask for DINNEFORD'S MAGNESIA.

JUDSON'S SIMPLE DYES FOR THE PEOPLE (registered) are undoubtedly the most useful article ever offered to the public.

ANY ONE CAN USE THEM.

Anything can be dyed with them in a few minutes without soiling the hands. In England "Judson's Dyes" are as "Household Words." Articles of clothing that have been put aside as faded and useless may be made nearly equal to new, by merely following the simple directions appended to each bottle of Dye.

NAMES OF COLOURS.

Magenta, Mauve, Violet, Scarlet, Green, Blue, Pink Crimson, Brown, Canary, Orange, Black.

PRICE SIXPENCE PER BOTTLE.

May be had of Druggists and Storekeepers throughout the world: or wholesale of

DANIEL JUDSON & SON, 19a, Coleman St., London.

Agents at Bombay.

Bolton & Co., Elphinstone Circle.

* * Treacher & Co. (Limited).

N. B.—Observe our Trade Mark on every Bottle.

Price Medal Exhibition, 1862.—Class 26.

PARSONS, FLETCHER, & Co., PRINTING-INK MANUFACTURERS, GRAVEL LANE, SOUTHWARK, LONDON, S.E.

Ink for Newspapers. Machine or Press, per lb....	...	1s. 3d., 1s. 6d.
„ for Jobs, per lb....	...	1s. 3d., 1s. 6d.
„ for Book-work, per lb....	...	1s. 6d., 2s., 2s. 6d.
„ for superior Book-work lb.	...	3s. 4s.
„ for Woodcuts, per lb.	...	5s., 7s, 6d.
„ for Woodcuts extra fine	...	8s., 8s., 10s.
Coloured Inks, per lb....	...	7s. 6d., 10s.
„ fine per lb.	...	3s, 4s.
Copper-plate Ink, per lb.	...	3s., 5s., 8s., 12s.
Lithographic Ink, per lb.	...	12s., 15s., 20s.
Varnish, per gallon ...	...	3s.

Messrs. Parsons, Fletcher, & Co. having directed their attention to the improvement of their finer Inks, flatter themselves that for ease in working, clearness of impression, depth of colour, and brilliancy of effect they are now unrivalled. Their Inks for Common Work are also very superior in quality, and can be made suitable for every variety of climate.

* * Export orders will receive the most prompt attention.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.

THE Bombay and Bengal Steam Ship Company (Limited), under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods via Egypt to the above and most other Continental Ports. A limited number of Passengers can be accommodated.

RATES OF FARE.

To Suez.—1st class £45. 2nd class £25. } exclusive
To Trieste.—1st class £64 10s., 2nd class £37 5s. } of Wines.

Steamers leave Bombay on the 20th of each month and Suez on or near the 15th.

For Freight or Passage apply to Messrs. Stephen, Kennard & Co., London; Messrs. Tod, Kennard & Co., Liverpool; Messrs. Tod, Rathbone & Co., Alexandria; Austrian Lloyd's Steam Navigation Company, Trieste and Venice, and Messrs. Fraissinet Pere, et Fils, Marseilles; or to the undersigned in Bombay.

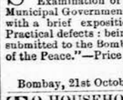
The Steam-ship "Magdala," 2,200 Tons, Captain Thompson, will be despatched on the 20th November next.

For Freight and Passage apply to

STEARNS, HOBART, & Co., Agents.

Bombay, 31st October 1868.

STEAM TO HONGKONG VIA TUTICORIN.



THE S. S. "NADA," 1,000 tons, Captain Wood, will be despatched to the above Ports about 15th proximo.

For Freight and Passage apply to

STEARNS, HOBART, & Co., Agents.

Bombay, 31st October 1868.

HOUSES, &c., TO LET.

TO LET, a BUNGALOW, No. 147 Malabar Hill, recently vacated by C. J. MAYHEW, Esq., Barrister. Apply to REMINGTON & Co., Agents, Land Mortgage Bank of India (Limited).

Bombay, 20th June 1868.

TO BE LET, from 1st November 1868, an upper-storied, airy HOUSE, No. 75, on Malabar Hill, now occupied by Charles Herring, Esq., of the firm of Messrs. Blackwell & Co. For particulars apply to Mr. ANUNDRAO BHASKERJEE, at the Small Cause Court, Bombay, Esplanade.

3rd October 1868.

TO LET, on Malabar Hill, the Property of the Bombay Reclamation Company, Limited) in Liquidation)—

Three Houses, Nos. 6, and 7, in Compounds, adjoining each other in line near the public road.

The above will be shown at any time on application to Mr. J. GAHAGAN, Company's Storekeeper, Girgaum, and the terms as to Rent, &c., can be ascertained by addressing the undersigned.

JAMES G. SMITH,
JAMES RANKEN, } Liquidators.

Elphinstone Circle, 24th September 1868.

TO BE LET—Rent moderate (immediate possession, Fort, Elphinstone Circle)—The first entire Floor of the Premises No. 16, G. (known as Cursetjee Furdoonjee's Building, opposite the old Forbes Office), just vacated by Messrs. Jules Seigfried and Co.

On Malabar Hill, three very excellent Bungalows Nos. 72, 73, 74. No. 72 was formerly occupied by W. H. Thacker, Esq.; No. 73 do P. E. Bendir, Esq.; and No. 74 do. Monsieur J. P. Negropontas. Apply to Culliandass Cirparam residing near Bhoolaser Temple, House No 34.

NOTICES.

FOR SALE.—E. I. Burton Pale Ale, Capsuled and bottled by "Parle" in prime condition at Rs. 4-12 per doz. quarts. Apply to OWEN AND OKELL. 49, Meadow Street.

LAW PARCHMENT. Sheets 27 by 23 inches. Rs. 2-8 per Sheet, SOUNDY & Co.

MASONIC NOTICE.—The Second Half-yearly Communication of the District Grand Lodge of Bombay under England will be held at the Freemasons' Hall, Byculla, on Wednesday next, the 18th November, at 6 P.M. precisely.

Wm. H. HUSSEY,
District Grand Secretary.

Bombay, 11th November 1868.

ROSSELET & Co.

ESTABLISHED 1858.

CHRONOMETER MAKERS, JEWELLERS, OPTICIANS, ENGRAVERS, &c.,

No. 6, MEADOW STREET, FORT, BOMBAY

STILL ON HAND, a few copies of "An Examination of the Principles of the System of Municipal Government in force in the City of Bombay; with a brief exposition of some of its Theoretical and Practical defects: being the purport of a Memorandum submitted to the Bombay Government by a Local Justice of the Peace."—Price 12 annas.

CHESSON & WOODHALL.

Bombay, 21st October 1868.

TO HOUSEHOLDERS and BACHELORS living in Apartments, &c., &c.—The very recent improvements made by the Engineers to Moule & Co., in their recently patented invention, have now perfected the same, and not only are Moule's Earth Closets beyond the possibility of getting out of order; but *fittings* have been made, and consigned to the undersigned, which can be adapted to any existing accommodation, rendering the same almost as salutary as the adoption of a Closet. No family should be without either an Earth Closet or Set of Fittings. Prices of Closets range from Rs. 95 to Rs. 110, and fittings from Rs. 27.

Apply to CUTLER, PALMER, & Co.

MUNICIPALITY OF BOMBAY.—NOTICE TO CONTRACTORS.—TENDERS are hereby invited for the construction of a Fountain, and the erection of an Iron Railing in the Elphinstone Circle, in the Fort of Bombay.

The plans, sections, and specification may be inspected, and the form of Tender and Bill of quantities may be obtained at the Office of the undersigned.

Tenders written on the proper printed form should be sent in, on or before 12 o'clock, on TUESDAY, the 17th day of November 1868, addressed to A. T. CRAWFORD, Esq., Municipal Commissioner for the City of Bombay, Apollo Street, Fort.

The Municipal Commissioner does not bind himself to accept the lowest or any tender.

By order of the Municipal Commissioner,
RUSSEL AITKEN,
Executive Municipal Engineer.

Bombay, 6th November 1868.

BROACH EXHIBITION.—The Committee have the pleasure to announce that His Excellency the Governor has kindly consented to open the Exhibition on Tuesday, the 22nd proximo, at 7 A.M. There will be a Public Ball at the Kutcherry on the evening of the same day. On Wednesday, the 23rd, His Excellency will hold a Durbar for the Native Chiefs of Goozerat.

Public Officers and others desirous of pitching their Tents in the Grand Camp are requested to apply for a site, stating number and description of their Tents, to T. C. Hope, Esquire, Collector of Surat, on or before the 5th proximo.

For the accommodation of the Public in general, the Committee have made arrangements with the Proprietor of the Byculla Hotel, Bombay, to open a temporary Hotel under Canvas, the charge will be Rs. 9 per diem, including Messing. Cutlery Wines, &c., will be supplied at fixed prices, and the whole will be conducted on the system of a first class Hotel, under the general supervision of the Committee.

The Prices of Admission to the Exhibition will be as under:—

Season Ticket, with Seat at the opening.....Rs.	5.
Do. without Seat „ ..... „	3.

None but Season Ticket-holders will be admitted on the first three days.

Single day admission on the 4th, 5th, and 6th day Re. 1.

Subsequent Prices will be notified hereafter, as also Special arrangements for Native Ladies.

Tickets can be obtained from the Secretary at Broach and at the Byculla Hotel, Bombay.

Intending Visitors are earnestly requested to aid the Committee in providing adequate accommodation, both in the Exhibition Building for the opening, and at the Hotel, by taking Tickets and bespeaking quarters at the earliest practicable date.

JAMES GREAVES, Secretary.

ST. ANDREW'S LIBRARY. THACKER, VINING, & Co.

NEW AND OTHER BOOKS RECEIVED NOV. 7.

Campia's Manual of Hand Turning .....Rs	4 8
Smith's Wasting Diseases of Children	5 12
Lake Price's Photographic Manipulation	4 12
Ravenstein's Hand-Book of Gymnastics and Athletics	6 8
Howard's Gymnasts and Gymnastics.....	7 8
Love's Conflict.....	1 8
The Lady's Mile. Parlour edition	2 12
John Marchmont's Legacy do.	2 12
Smith's Latin Dictionary	5 12
Doyle's Foreign Tour of Brown, Jones, and Robinson	16 0
Leech's Follies of the Year.....	12 0
Mr. Pip's Hys Diary. Illustrated by Doyle	11 4
Belgravia Volume V.	5 12
Smith's Cavalry Outpost Drill.....	3 8
Malton's Company and Battalion Drill.....	3 12
Rankine's Applied Mechanics.....	9 8
Every Man's Own Lawyer.....	3 0
Murray's Hand-Book to Rome	6 12
——— Paris	2 12
——— London	2 12
Macaulay's History of England and Critical Essays 3 Vols. *bound tree calf*	33 0
Goldsmith's Poetical Works, bound Malachite	7 8

Rampart Row. THACKER, VINING & Co.

Just published Price Rs. 11.

THE LAW OF MORTGAGE

In the Mofussil,

By A. G. MACPHERSON, Esq.,

Now one of the Judges of Her Majesty's High Court at Calcutta.

Fifth Edition

By NINIAN HILL THOMSON, Esq.,

Judge of the Calcutta Small Cause Court.

THACKER, VINING & Co.

NOTICES.

Messrs. BADHAM & Company.

HOSIERS, GLOVERS, AND GENERAL WAREHOUSEMEN.

Apollo House. Bombay.

By Appointment.

To the late EARLS CANNING and ELGIN;

The present Viceroy and Governor General of India His Excellency The Right Honble SIR JOHN MAIR LAWRENCE, G. C. B., K. S. I.

SEASON 1868-69.

MESSRS. BADHAM and Company, in announcing the arrival of their Shipments for the present season, beg to call special attention to the great extension of all Departments.

The Goods have been carefully selected by Mr. BADHAM from the best London and Parisian Markets, and in order to obtain the latest novelties, the Goods have been despatched by the Overland Route.

BADHAM'S SPECIAL INDIAN HOSIERY

	Rs.	Rs.
HOSIERY DEPARTMENT.		
Fine Bro. Cotton Socks, p. doz...12 to		21
Superfine do. do...18 „		21
Balbriggan embossed Silk do...25		
Fine Striped and Fancy Socks...14 „		20
Fine Mixed Silk and Cotton ...25		
Superfine Grey and Mixed Merino 13 „		18½
Extra Super do. Mixed Striped..21 „		24
Lisle Thread ½ Hose 20		
Do. Fancy Striped 23		
Fancy and Striped Silk Socks...25 „		45
Ribbed Knickerbocker Stockings for Shikaring &c., per pair ... 3 „		6
Celebrated India Gauze under Vests.....	4½ „	6¾
Silk and Wool Pants.....	5 „	8
India Gauze Pants.....	7 „	8
Grey Merino Pants.....	6 „	8
Bathing Drawers, Striped Fancy Cotton	2½	

BADHAM'S SHIRTS

	Rs.	A.
SHIRT DEPARTMENT.		
Fine Longcloth Shirts per doz....	45	0
White Zephyr Shirts per doz. 55, 60,	65	0
Do. Dress Do. „	75	0
Pure Silk and Wool Shrunk, each.	10	8
Do. all Wool „	10	2
Do. Cashmere „	10	8
Spun Silk Shirts „	12	8
French Printed Shirts per doz.	70	0
Spun Silk Sleeping Suits, each.....	25	0
Cashmere Do. „	20	0
Silk and Wool Do. (indispensable).	20	0
Prince of Wales Do. „ ...	18	0
THE PRINCE OF WALES'S Colored Shirts: a new Material highly recommended to those who cannot wear Flannel and require an absorbing Material, each	8	8

BADHAM'S THREE-FOLD COLLARS

COLLAR DEPARTMENT.	
The Pall Mall per dozen Rs.	7 0
do. with Tie „	7 8
The Belgian „	7 0
do. with Tie „	7 8
The Shakspear „	7 0
do. with Tie „	7 8
The Regent „	7 0
The Indian „	7 0
The Improved West End „	7 0

BADHAM'S SCARFS, TIES, &c.

	Rs.	A.
FANCY DEPARTMENT.		
The Duke of Edinburgh Scarf.	3	0
The Rotten Row Scarf	3	8
The Bond Street do ... „	3	8
The Bond Street Washing Scarf.	1	0
The Windsor Scarf for Sailor's Knot, Gauze Silk, Satin, &c., Rs. 2-8 to	4	0
An Immense Assortment of all kinds of Scarfs and Ties, Guyot's Improved French Braces	2	8
India Rubber with Buck Skin Ends	5	0
The United Service Brace	3	0
Bridle Leather Belts.....	3	0

	Rs.	Rs.
LINEN EPARTMENT.		
Damask Napkins of all sizes		
Damask Table Cloths, to dine four to twenty persons		
Gentlemen's Cambric Handkerchiefs ready for use..... per dozen 12-8 to		25
Gentlemen's Handkerchiefs, Colored Borders ..... „		16-8
Gentlemen's French Cambric, with Photographs		32-8

	Rs.	Rs.
JEWELLERY DEPARTMENT.		
Gold Solitaires, Plain	15 to	30
„ „ Chased	15 „	30
„ „ Enameled	16 „	30
„ Sleeve Links	18 „	30
„ Shirt Studs	14 „	30
„ Scarf Rings.....	12 „	12
„ Scarf Pins (latest novelties)	10 „	30

	Rs.	Rs.
TRAVELLING DEPARTMENT.		
Overland Trunks	20 to	32
Solid Leather Portmanteaus	55 „	70
Railway Portmanteaus	16 „	30
Leather Bags (of all descriptions)		
Scotch Hoods	12 „	35
Railway Rugs	12 „	50
Witney Rugs, Overland Chairs, Invalid Chairs, Clothes Bags, Real Morocco Courier Bags, Rug Straps, Cholera Belts.		

	Rs.	A.
HAT DEPARTMENT.		
Paris Hats	14	0
Drab Shell Felt	10	8
The Celt Black and Drabs ...	8	8
The Jerome do. ...	7	8
The Cantab do. ...	7	8
The Isis do. ...	7	8
The Derby do. ...	7	8

ELLWOOD'S EXTRA QUALITY

ELLWOOD'S AIR CHAMBER HELMETS BEST QUALITY { Hunting, Patent Inner Bands „ Turban „ lined Cork. „ Helmets.

The new Regulation Helmets, Hawkes' Patent best Quality.

LINCOLN AND BENNETT'S { Black Velvet Hats.....Rs. 16

GLOVE DEPARTMENT.

Gent's.	Gent's.
Military Doe.	White.
Dogskin.	Straw.
Driving Gloves.	Lavender.
Drab Norway.	Black.
Lisle Thread.	Drabs assorted.
	French Dog Skin.

STICKS.

Best Red Blankets Rs. 25 per pair.

UMBRELLAS.

Gent's Plain and Twill Silk Fox's Paragon Frames, Ladies, Plain Silk, Ivory and Carved Oak Handles.

BADHAM AND Company, Indian Hosiers.

POONA BREAD DEPOT.—The Proprietor of the Poona Bread Depot begs to inform the Public that he is prepared to supply BREAD, BISCUIT, FLOUR, &c. of a superior quality. Charges moderate.

Apply to P. A. DE NAZARETH, at Dhobie Talao, House No. 25.

All orders will be promptly attended to.

MESSRS. GEO. NICOLL & Co. have the pleasure to announce to their numerous Customers that they have received Overland a new Stock of BOOTS and SHOES of all descriptions (English and French).

Messrs. G. N. & Co. take this opportunity of returning thanks for the liberal support received during the past year, and trust by strict attention to all Orders they may be favoured with, to merit a further continuance of the same.

Price Lists, post free on application, containing directions for self-measurement.

24, Meadow Street, Bombay, and 1, East Street, Poona.

13th October 1868.

BROACH EXHIBITION.—Intending EXHIBITORS are particularly requested to send in complete LISTS of the ARTICLES to be EXHIBITED and the SPACE REQUIRED as early as possible.

The Committee will be prepared by the 1st of November to receive Goods of a non-perishable nature.

Machinery requiring power should be sent in not later than the 20th of November.

Perishable articles will be received on the day previous to opening.

Special arrangements can be made for Jewellery, &c.

Prospectuses, forms of demand for Space, and other information, may be obtained by applying to the undersigned.

JAMES GREAVES, Secretary.

Broach, 25th September 1868.

METAL MART, BORRE BUNDER.—M. LUBRICATING OIL.—Just received a shipment of this Oil from Young's Patent Paraffin Light and Mineral Oil Company.

"Jenning's" Patent Tip-up Lavatory Basins with self-closing Supply Valves.

Suction and Delivery Hose.

Galvanised Corrugated Iron Sheets.

Cast Iron, Wrought Iron, and Lead Pipes.

Steam Engines and Boilers.

Plate, Bar, Angle and T. Iron.

Cast, Sheer, and Blister Steel.

Engineers' and Contractors' Tools.

Ornamental Cast Iron Work, Gates and Railings.

Estimates given for all kinds of Iron Work and Machinery.

17th August 1868. W. NICOL & Co.

MILINERY ESTABLISHMENT.

UXBRIDGE HOUSE,

No. 7, CLARE ROAD, BYCULLA,

ALSO

No. 3, HUMMUM STREET, FORT, BOMBAY.

Established in 1851.

Mrs. LAKE

Has always on hand a choice selection of Millinery kept up by supplies received OVERLAND.

Wedding and MOURNING ORDERS executed with the greatest care and punctuality.

Orders from Outstations must be accompanied by a Remittance or reference for payment in Bombay.

N.B.—LADIES' OWN MATERIALS MADE UP.

NOTICES.

GREAT AMERICAN CIRCUS.

FIRST GRAND FASHIONABLE NIGHT.

THIS EVENING, 12TH NOVEMBER.

BENEFIT OF WALTER AIREY, THE CLOWN,

Upon which occasion (by the kind permission of Colonel Torrens), the BAND of the ROYAL WELSH FUSILIERS will be in attendance, and perform during the Evening.

First Time in Bombay of

SAM SLICK, THE YANKEE PEDDLER.

FIRST APPEARANCE OF Mrs. BIRD.

First Time in Bombay of La Tete Coupee, by the Clown.

AN ENTIRE CHANGE OF PERFORMANCE.

PRICES AS USUAL—NO ADVANCE.

Doors open at half-past eight; performance to commence at nine o'clock.

Tickets to be had from W. T. AIREY, Royal Hotel; SOUNDY and Co.'s; and at the CIRCUS. Extra Seats have been provided for the First Class, so that all parties can secure a good Seat.

REMEMBER—THE CLOWN'S BENEFIT.

COPPER PLATE PRINTING, ENGRAVING, &c. &c.

THE PROPRIETOR of the *Bombay Gazette Press* is prepared to execute Copper Plate Printing and Engraving on the Premises.

Cheques, Bills of Lading, Office and Bank Seals, Seals for Stamping Envelopes, &c., Card Plates, Wedding Cards, &c. &c., engraved to order, and at moderate prices. Specimens may be seen at the Office.

April, 1868.

THE CHOWK HOTEL, MATHERAN.

BY THE PROPRIETOR OF THE

BYCULLA HOTEL.

This ESTABLISHMENT is NOW OPEN. The Charges are on the same moderate scale as those charged at the Bombay Establishment.

There is an excellent BILLIARD TABLE.

The WINES, SPIRITS, and BEER are all of the first quality.

N. B.—There is an extensive range of Bedrooms; and separate Bungalows, for the use of Families, are about to be erected.

MRS. HUNT, MILLINER,

No. 13, MEADOW STREET, FORT, BOMBAY,

and

EAST STREET, POONA,

Begs to inform her Constituents and Ladies in Bombay and at Outstations that she has opened an Establishment in Bombay, where she hopes to secure a continuance of their patronage.

Every description of New and Fashionable Millinery, Wedding and Mourning Materials always on hand, and made up on the shortest notice.

A large and varied consignment of the newest style expected very shortly.

Out-station Orders accompanied by a Remittance will be carefully and quickly attended to.

Ladies' own materials made up.

9th November 1868.

FRAUD.

On the 27th June, 1866, MOTEWALLAH, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the LABELS of Messrs. CROSSE & BLACKWELL, London, and was sentenced by Mr. Justice Phear to TWO YEARS' RIGOROUS IMPRISONMENT; And on the 30th of the same month, for SELLING SPURIOUS ARTICLES bearing Labels in imitation of Messrs. CROSSE & BLACKWELL'S, SHAIK BACHOO was sentenced, by the Suburban Magistrate at Sealdah, to TWO YEARS' RIGOROUS IMPRISONMENT.

CAUTION.—Any one SELLING SPURIOUS OILMEN'S STORES, under Crosse & Blackwell's name, will be liable to the same punishment, and will be vigorously prosecuted. Purchasers are recommended to examine all goods carefully before taking delivery of them. The GENUINE Manufactures of Messrs. Crosse & Blackwell may be had from EVERY RESPECTABLE DEALER in India.

SARSAPARILLA.

WILKINSON'S (late BRIDGE'S) Essence or Fluid Extract of red JAMAICA SARSAPARILLA. Prescribed by the Faculty for Purifying the Blood, Debility, Liver Complaints, and freeing the system from the effects of Mercury; exclusively used in India and the Colonies as a prevention to Tropical Diseases.

"Superior preparation that may always be relied upon."—*Sir Astley Cooper.*

"We are in every respect satisfied with it."—*Lancet.*

"We recommend your Sarsaparilla as the best."—*Medical Review.*

Sold in ½, ½, and pint bottles.

CAUTION.—Many spurious, worthless, and injurious preparations are offered to the Public; see that both Bottle and Label have the Name and Addresses also Trade Mark—(W in a diamond).

QUINTESSENCE OF JAMAICA GINGER AND CAMOMILE.

WILKINSON'S preparation of Ginger and Camomile has long been deservedly known as an excellent domestic medicine. It is a most efficient Stomachic Tonic and the best remedy for Flatulency and disorders arising from impaired digestion.

It is not effected by Climate.

No European in India or Tropical Countries should be without it.

Sold in ½, ½, and ½-pint bottles.

AROMATIC TINCTURE OF QUINOIDINE.

For the prevention of Fever, Ague, and effects of Malaria.

An unfailing remedy.

It may be mentioned that those who, during the campaign in the Crimea, daily took a small quantity, passed entirely unharmed through the raking fire of Fever and Dysentery that thinned the ranks around them.

Sold in half and quarter-pint bottles.

Prepared only by THOS. WILKINSON, 270, Regent Street, London.

BOMBAY:—

Wholesale and Retail Agents, TREACHER & Co., Limited, (Medical Hall, Byculla and Fort), Poonah.

And of all the principal Firms in India and the Colonies.

TREACHER & COMPANY, (Ld.) CHEMISTS;

BOMBAY, BYCULLA, AND POONA

THE PHARMACY DEPARTMENT

Of each of the Company's establishments is under the supervision of thoroughly qualified

EUROPEAN CHEMISTS,

whose particular attention is directed to the preparation and dispensing of Medicines, and to their punctual and expeditious despatch. All new Chemicals and Drugs are procured immediately on their introduction into Medical Practice, which, from their connection with the leading London Houses, TREACHER & Co. are enabled to learn at the earliest. Correspondents may rely upon expeditious attention to their demands, to meet which neither trouble nor expense are spared.

DOMESTIC INVALID APPLIANCES.

DIETETIC PREPARATIONS

(Infant's and Invalid's Foods, &c.)

IMPORTED BY EVERY MAIL.

MEDICINE CHESTS

in

Leather, Mahogany, Oak and Japanned Tin.

A LARGE ASSORTMENT

Of the most useful and portable patterns—the result of long experience of the requirements of *travellers* and *upcountry residents*—suitable for *Individual, Family* or *Professional* use.

PATENT MEDICINES OF ALL DESCRIPTIONS.

PHOTOGRAPHIC APPARATUS AND CHEMICALS.

(*The only House in the Presidency.*)

PROPRIETARY ARTICLES AND PERFUMERY.

SPECTACLES AND EYEGLASSES,

Cataract, Convave, Convex, Coloured, Railway, Mounted in Gold or Steel;

A LARGE ASSORTMENT; WARRANTED REAL BRAZILLIAN PEBBLE.

SURGICAL INSTRUMENTS AND APPLIANCES,

By Coxeter, Maw and Son, and others.

NOTICES.

WENHAM LAKE ICE on Sale at Government Ice House, No. 2, Apollo Street.

P. GRANT AND SON, SADDLERS AND HARNESS MAKERS. No. 1 Meadow Street, Fort, Bombay.

ST. ANDREW'S DAY, 1868.—Intending Subscribers to a Scotch Dinner are requested to send their names to the Honorary Secretary, 30, Meadow Street.

THE undersigned have been appointed Agents for the sale of Norton's Tube Wells, and are prepared to register orders for a consignment now on the way out.

REMINGTON & Co.

WE beg to announce that we establish ourselves in this place as General and Commission Merchants under the style of GEORGE LOCKHART and Co.

GEORGE LOCKHART, AD PRIER DE SAONE.

Offices, 22, Rampart Row. Bombay, 6th Nov. 1868.

NOTICE.—All persons indebted to the late Firm of WALTER & Co., of Meadow Street, Bombay, are requested forthwith to pay the amount of their

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

WEDNESDAY AFTERNOON.

ELPHINSTONES close at 745. Colabas 1,145. Bank of Bombay 100. New Do. 12 premium. Government Securities—Fours 95, Fives 109, Fives and a half 113¾. Market steady. Good inquiry.

BOMBAY BILL AND STOCK LIST.

BANKS.

Subscribed Capital.	Nomi. Value of sh.	Paid up	Last Dividend.	Names.	Rate per share.
Rs.	Rs.	Rs.	p. a.		
1,000,000	100	all	8 p.ct.	Agra Bank	126
3,150,000	1,000	all	9 p.ct.	Bank of Bengal	1750
1,000,000	500	all	3 do.	Do. of Bombay New	565
3,750,000	1,000	all	11¼ ps	Do. of Madras	1640
800,000	200	all	5 p.ct.	Chartered Bank of India A. & China	200
700,000	250	all	6 do.	Chartered Bk. of I. & C.	280
1,000,000	500	250	..	Delhi and London	280
1,000,000	250	125	8 do.	National Bank of India	128
520,000	250	all	12 do.	Oriental Bank	460

LAND COMPANIES.

2,150,000	3,000	all	Rs. 80	Colaba Land Co	1145
1,350,000	1,000	all	30	Elphinstone Land	745
1,000,000	1,000	50	11-14	Do. New	305
100,000	1,000	Nil	Nil	Frere Land	65
100,000	5,000	4,1	Nil	Mazagon Land	680
..	2,000	1,300	Nil	Fort Canning	265

BANKS IN LIQUIDATION.

		Date of L'dation.		
1,845,910	500	Jan. '68	Bank of Bombay	100
800,000	2 0	25	,, China	2
1,200,000	250	15th Aug. '67	B'bay P'dency B'k.	101
2,000,000	200	20th Sept. '67	,, Trdg & B'kng	20
2,0 0,000	100	20th Sept. '67	Brokers' Bank	67
1,20 ,00	2'0	20th Mar. '68	Central Bank	94
500,000	5'0	20th Feb. '67	Indian Peninsula	16
..	100	20 May '67	Royal Bank	80
..	400	400	B'gal Co'tile Mobilier	2
1,200,000	400	130 Apr. '67	Old Financial	44

COMPANIES IN LIQUIDATION.

1,000,000	5,200	1,7'0	Nov. '66	B'ck Bay Co	250
800,0'0	3,500	1,450	..	B'bay & Bengal S.S	990
2,000,00	1,0	..	..	Frere Reclamation	1'0
..	3,500	..	..	Iron Shipping	2000

EXCHANGE.

On	Terms.	Rate.
London Banks	6 months' sight	1s. 11d. to 1s. 11 11/16d.
Do. Credits	6 Do. do.	1s. 11.d. to 1s. 11 13/16d.
Do. Documents	6 Do. do.	1s. 11d. to 2s. 0d.
Calcutta	At sight	Rs. 100 to Rs. 100 1/8
Madras	Do.	Rs. 100 to Rs. 100 1/8
Mauritius	Do.	Rs. 100 to Rs. 100 1/8
Ceylon	Do.	Rs. 100 to Rs. 100 1/8
Java	Do.	Rs. 100 to Rs. 100 1/8
Singapore	Do.	Rs. 100 to Rs. 100 1/8
China	Do.	Rs. 100 to Rs. 100 1/8
Manilla	Do.	Rs. 100 to Rs. 100 1/8
Mocha	Do.	Rs. 100 to Rs. 100 1/8
Aden	Do.	Rs. 100 to Rs. 100 1/8
Muscat	Do.	Rs. 100 to Rs. 100 1/8
Bushire	Do.	Rs. 100 to Rs. 100 1/8
Basrah	Do.	Rs. 100 to Rs. 100 1/8
Persian Gulf Ports	Do.	Rs. 100 to Rs. 100 1/8
Zanzibar	Do.	Rs. 100 to Rs. 100 1/8
Gold Leaf	..	..
Bar Gold 10 oz. English	..	..

DAILY COTTON MARKET REPORT

BOMBAY, 11TH NOVEMBER.

	Per Candy.
Oomrawuttee New	240 to 245
Akola New	240 to 245
Broach	235 to 240
Dhollera	252 to 255
Bhownuggur	255 to 258
Veeravel	235 to 282
Vingorla	237 to 238
Dharwar Sawginned	258 to 260
Khandeish	232 to 235
Barsee	232 to 235

Ready sales 225 Candies. Market firm.

CALCUTTA.—5TH NOVEMBER 1868.

The market for Government Securities continues steady Several transactions in 4 per cents took place at Rs. 5-2, 5-1 and 5-0 discount, and two batches realized Rs. 4-14 discount 8 per cents of 1856-57 were bought at Rs. 8-13, 8-12 and 8-14 premium. 5½ per cents sold at Rs. 13-12 premium.

A good many Bank of Bengal shares were purchased for investment orders at Rs. 1,749 each.

National Bank shares, one lot of 12 sold at Rs. 1321, and several of 50 shares and under, at Rs. 133.

A sale of Bonded Warehouse Association shares was reported, late this afternoon, at Rs. 199.

Great Eastern Hotel Co.'s shares were placed at Rs. 132½.

The transactions in Port Canning Land Investment, &c, Co.'s shares were at a. 275.

Panjaub Trading Co.'s shares sold to-day at Rs. 26 per share of Rs. 100 paid up.

In Tirhoot Indigo Co.'s shares only time-bargain contracts were reported, at Rs. 115 for delivery in two months.

BANK OF BENGAL.

STATEMENT of the Affairs of the Bank of Bengal for the Week ended 3rd November, 1868.

LIABILITIES.

Proprietors' Capital, paid up	Rs.	2,20,00,000 0 0
Reserve Fund		17,83,852 15 11
General Treasury Balance at Head Office	Rs. Nil	97,52,408 12 2
Do. do. at Branches	,, 97,52,408 12 2	
Other Deposits at Head Office and Branches		3,32,77,900 1 10
Bank Post Bills, &c.		1,94,753 4 4
Sundries		5,32,705 8 10
	Rs..	6,75,41,620 11 1

ASSETS.

Government Securities	Rs.	74,61,472 14 4
Loans on Govt. Securities at Head Office and Branches		43,55,052 0 0
Accounts of Credit on do. do. do.		1,46,24,125 15 4
Mercantile Bills discounted at do.		1,31,89,993 14 9
Dead Stock		9,66,267 1 2
Stamps		13,438 4 0
Balances with other Banks		3,74,220 2 0
Sundries		5,14,933 8 9
	Rs..	4,14,99,418 12 4
Cash and Currency Notes at Head Office	Rs. 1,10,30,736 2 5	
Cash and Currency Notes at Branches	,, 1,50,11,465 12 4	
		2,60,42,201 14 9
	Rs.	6,75,41,620 11 1

BANK OF MADRAS.

Statement of Affairs on 31st October, 1868.

LIABILITIES.

Capital	Rs.	56,25,000 0 0
Public Deposits at Head Office	34,10,994 13 8	
Public deposits at Branches	18,17,311 1 3	
		52,28,305 14 11
Other Deposits at Head Office and Branches		72,01,412 6 8
Cash Credits undrawn do.		5,11,233 14 1
Bank Notes outstanding		635 0 0
Post Bills		35,337 6 0
Reserve Fund		5,65,500 0 0
Rest		1,14,299 5 0
	Rupees...	192,78,823 14 8

ASSETS.

Silver and Notes at Head Office	29,40,912 6 6	
Silver and Notes at Branches	46,55,154 15 11	
	75,95,167 0 5	
Govt. Securities	18,01,725 2 1	
Govt Reserve, Cash	9,10,994 13 8	
Securities		
	9,10,994 13 8	
Loans at Head Office and Branches	21,16,359 0 10	
Accounts of Credit at Head Office and Branches	9,41,970 0 0	
Mercantile Bills discounted at Head Office and Branches	35,12,675 14 4	
Dead Stock at Head Office and Branches	2,26,900 5 5	
Bills of Exchange do.	13,17,301 12 2	
Due by other Banks	8,56,629 13 9	
Rupees...	192,78,823 14 8	

MILITARY.

ARRIVALS.—NOVEMBER 11.

Eden, Lieutenant, 93th Cameronians, on duty, from Deololee.
Kelly, Lieutenant, 19th Regiment, on duty, from Deololee.
Wesely, Captain, the Welsh Regiment, on duty, from Deololee.
Harrison, Captain, 107th Regiment, on duty, from Deololee.
Moir, Captain, 12th Regiment, on duty, from Deololee.
Humfrey, Captain 104th Regiment, on duty, from Deololee.
Graves, Captain, 103rd Regiment, on leave, from Morar.
Schneider, Colonel, Staff, on duty, from Poona.
McAllum, Surgeon, Madras Medical Establishment, on furlough, from England.
Goodfellow, Major, Royal Engineers, on leave, from Sattara.
Gell, Colonel, Quarter Master General, on duty, from Poona.
Harris, Major, Madras Staff Corps, on leave, from Neemuch.
Carnegy, Lieutenant colonel, Staff, on duty,

DEPARTURES.—NOVEMBER 11.

Goodfellow, Major, Royal Engineers, to rejoin, to Sattara.
Gunton, Lieutenant, 98th Regiment, on duty, to Poona.
Fleetwood, Lieutenant, 8th King's Regiment, on duty, to Poona
Maude, Lieutenant Colonel, Deputy Judge Advocate General, on duty, to Poona.

SHIPPING.

DAILY FREIGHT REPORT.—11TH NOVEMBER.

London	Cotton	£1 15s. 0d. to £2 0s. 0d.	per ton.
	Seeds	£1 5s. 0d. Nominal	do.
Liverpool	Cotton	£1 15s. 0d. to £2 5s. 0d.	do.
	Saw	£1 5s. 0d. to £1 7s. 6d.	do.
Overland	Cotton	£4 10s. 0d.	per 40 cubic feet
China	Sailing vessel. Cotton		Nominal.
	Steamer do	Rs. 10 to 12	per bale.
	Opium	Rs. 20 to 25	per chest.
Calcutta	Salt	Rs. 4 to 5	per ton.
Mauritius	Gram		Nominal.

DEPARTURE.

Date.	Vessel.	Commander.	Destination.
Nov. 11	Mayaram	Dayaram Platte	Persian Gulf.

The ship Rutlandshire, to Liverpool, began to load yesterday.

CALCUTTA.

ARRIVAL.

Nov. 5 Coromandel ..... Dow ..... Liverpool, May 26.

DEPARTURES.

Nov. 5 Cashmere (s) ..... ,, ...
Rooparell ..... ,, ...

NEW ADVERTISEMENTS.

THE Iron Clipper Ship "British Monarch," 1,262 tons register, which made the passage out in 75 days from Gravesend, will sail for Liverpool early in December, and has excellent Cabin accommodation for Passengers. For terms, &c., apply to RITCHIE, STEUART, & Co., Agents.

Bombay, 12th November 1868.

RIFLE ASSOCIATION OF WESTERN INDIA.—Notice is hereby given that a General Meeting of the Subscribers to this Association will be held on Wednesday, the 18th instant, at 3 P.M., at the Office of Messrs. Gaddum and Co., Fort.

9th November 1868.

NOTICE.—Gentlemen wishing to be enrolled as Members of the Bombay Yacht Club are requested to send in their names to the Honorary Secretaries at once.

THOMAS E. TAYLOR, } Honorary Secretaries.
HENRY MORLAND, }

Bombay, 12th November 1868.

N.B.—A meeting of the Committee will take place this day at 2-30 P.M. in the Office of the Superintendent of Marine.

TO THE
MEDICAL PROFESSION.

SURGICAL INSTRUMENTS AND APPLIANCES
by
COXETER AND SON,
(ESTABLISHED 1839)
Manufacturers by appointment to
UNIVERSITY COLLEGE HOSPITAL, LONDON,
are manufactured by first class workmen only, and obtained
PRIZE MEDALS
AT THE
INTERNATIONAL EXHIBITIONS
of 1851 and 1862
For Superior Workmanship and quality.

Abdominal Belts.
Amputating Instruments.
Arm Slings.
Artery Forceps.
Auriscopes.
Bougies, Silver.
Bougies, Wax.
Bullet Extractors.
Bullet Forceps.
Knives, Amputating.
Lancets, Abscess.
Lancets, Bleeding.
Lancets, Gum.
Midwifery Instruments.
Needles, Seton and others.
Pessaries.
Post-mortem Instruments.
Probes.
Scissors, Silver and Steel.
Specula, Anal.
Specula, Eye.
Specula, Vaginal.
Splints.
Stomach Tube.
Stomach Pump.
Suchtorcapes.
Suspensory Bandages.
Syringes, Elastic.
Syringes, Glass.
Syringes, Vulcanite.
Teat Tubes, and Rasps.
Trocar Depressors.
Tourniquets.
Trusses.
Trusses, Goles.
Trusses, Ordinary.
Trusses, Salmon and Ody's.
Trusses, White's Moc-main.
Tubes.
Urinals, Gutta Percha.
Urinals, India Rubber.
Urinals, Metal.
Vaccine Points.
&c. &c. &c.

Bandages, Flannel and Calico cases.
Hypodermic Injectors.
Inhalers, various.
Knives, Abscess.

SOLE AGENTS
TREACHER & Co., (Limited.)

CHESSON AND WOODHALL'S LIBRARY,
No. 10, HUMMUM STREET, BOMBAY,
AND No. 1, EAST STREET, POONA,

VALUABLE MEDICAL WORKS FOR SALE.

The Principles and Practice of Medicine. By J. H. Bennett. 5th Edn. 1868	Rs. 18 12
Trousseau's Lectures on Clinical Medicine. Vol. I. 1863	15 12
On the Wasting Diseases of Infants and Children. By E. Smith, M. D. 1868	5 12
Diseases of Children. By Thos. Hillier, M. D. 1868.	6 4
Surgical Treatment of Children's Diseases. By T. Holmes, M. A. 1868	15 12
Principles and Practice of Obstetrics By Dr. G. S. Bedford, New York. 1868	18 12
Diseases Peculiar to Women, including displacements of the Uterus. By Dr. H. L. Hodge, Pennsylvania. 1868	15 0
Vesico-Vaginal Fistula from parturition and other causes; with cases of Recto-Vaginal Fistula. By Dr. T. A. Emmet, New York. 1868	9 0
Dictionary of Medical Science, &c. By Dr. R. Dunglison, Philadelphia. 1866	18 0
Gay on Varicose and other Diseases of the Leg. 1865	3 12
Spencer on Ulcers and ditto ditto. 1868.	3 0
Damon (Dr. H. F.) on the Neuroses of the Skin, Philadelphia. 1868	6 0
Dr. Murchison on Diseases of the Liver, Jaundice, and Abdominal Dropsy. 1868	8 0
The British Pharmacopœia. 1867	4 8
Squires's Companion to ditto	8 0
Dr. Birch on the action, use, and value of Oxygen in the treatment of various Diseases. 2nd Edn. 1868	2 12
Dr. Forbes Winslow on the Obscure Diseases of the Brain and Disorders of the Mind. 4th Edn. 1868.	8 0
Dr. Morris on Irritability. 1868	3 8
Dr. R.G. Watts on Consumption and its Cure. 1868.	1 14
Dr. Wolfe on an improved method of Extraction of Cataract. 1868	1 14
Injuries and Diseases of the Jaws. By C. Heath, F. R. C. S. 1868	9 0
Dr. Meadows' Prescriber's Companion. 1867	2 12
Dr. Mapother on the Medical Profession and its Educational and licensing bodies	3 12
Holden's Manual of the Dissection of the Human Body. 3rd Edn. 1868	12 0
Owen on the Anatomy of the Vertebrates. 3 vols. 1866	31 8
On Vaccination: its value and alleged dangers. A prize essay. By E. Ballard, M. D. 1868	9 0
Thomson's Conspectus, adapted to the British Pharmacopœia. By E. L. Birkett, M.D. 1868	4 8
Visceral and Hereditary Syphilis, with special reference to measures of public Hygiene. By Dr. T. Oppert, M.R.C.P.L. 1868	3 12
A Practical Treatise on the Diseases of Women. By T. G. Thomas, M. D., New York. 1868	15 0
The Morbid States of the Stomach and Duodenum, and their relations to the diseases of other organs. By S. Fenwick, M.D. 1868	9 0
Researches in Obstetrics. By J. M. Duncan, M.D. 1868	13 8
On Diseases of the Chest: being contributions to their clinical history, pathology, and treatment. Part I. Diseases of the Lungs. Part II. Diseases of the Heart, and Thoracic Aneurism. By A. T. H Waters, M.D. 1868	9 8
Chavasse's Advice to a Wife. New Edn. 1868	1 14
,, ,, Mother Ditto.	1 14
Infant Nursing, and management of Young Children. By Miss Pedley	0 12
A Hand-book of Vaccination. By Dr. E.C. Seaton. 1868	6 4
Billing's First Principles of Medicine. New Edn. 1868	13 8
Skin Diseases. By Dr. Squire. Coloured Plates. 1868.	18 0
On the Pathology and Treatment of Albuminuria. By W. H. Dickinson, M.D. 1868	10 8
Lectures on the progress of Anatomy and Surgery during the present century. By Sir W. Fergusson, Bart. 1867	8 0
Egypt and the Nile considered as a winter resort for Pulmonary and other invalids. By D. J. Patterson. 1867	2 4
Stone in the Bladder: with special reference to its prevention, early symptoms, and treatment in lithotrity. By W. J. Coulson, F. R. C. S. 1868.	4 8
Review of the History of Medicine. 2 vols. By Dr. T. A. Wise. 1867	12 0
Hand-book of Physiology. By Dr. W. S. Kirkes. 6th Edn., edited by W. R. Baker, F. R. C. S. 1867	8 0
An Exposition of the Signs and Symptoms of Pregnancy: with some other papers on subjects connected with Midwifery. By Dr. W. F. Montgomery. 2nd Edn. 1856	15 12
Hand-book of Skin Diseases for Students and Practitioners. By Dr. T. Hillier. 1865	5 12
Gunshot Wounds and other injuries of nerves. By Drs. Mitchell, Morehouse, and Keen, U. S. Army. 1864	4 8
A Treatise on Fever. By R. D. Lyons, K.C.C. 2nd Edn. 1864	5 0
Hilton on the influence of mechanical and physiological rest in treatment of accidents and surgical diseases, and the diagnostic value of pain. 1863,	12 0
Body and Mind; the nervous system and its derangements. By G. Y. Hunter, Bo. Army. 2nd Edn. 1867	2 12
Clinical Observations on Diseases of the Heart and Thoracic Aorta. By Dr. P. Blackiston. 1865	5 0
Garrod's Materia Medica and Therapeutics. 3rd Edn. 1868	8 0
Parke's Manual of Practical Hygiene. 2nd Edn. 1866.	12 0
Army Hygiene. By Dr. C. A. Gordon, Bengal Army. 1866	15 0
Clinical Surgery in India. By Dr. J. Fayrer, Bengal Army. 1866	12 0
Dr. Davy on some of the more important Diseases of the Army, with contributions to Pathology. 1862	11 4
Dr. T. Thomson on Pulmonary Consumption. 1854	4 12
Dr. C. West on Ulceration of the Os Uteri. 1854	3 8
Dr. S. D. Bird on Australian Climates and Pulmonary Consumption. 1863	5 12
Dr. P. Broca on Hybridity in the Genus homo. 1864.	8 0
Dr. B. W. Richardson on Pulmonary Consumption. 1857	3 8
Dr. F. H. Hamilton on Military Surgery. 1861	6 12
Hooper's Physician's Vade Mecum, 7th Edn. 1861.	7 12
Wilson's Anatomist's Vade Mecum, 8th Edn. 1861.	7 12
Druitt's Surgeon's Vade Mecum, 9th Edn. 1865	7 12
Carpenter's Manual of Physiology, 5th Edn. 1865.	7 12
Churchill's Diseases of Children, 2nd Edn. 1858.	7 12
,, of Women, 5th Edn. 1864.	7 12
,, Manual of Midwifery, 5th Edn. 1865	7 12
Carpenter on the Microscope and its Revelations, 4th Edn. 1868	7 12
Fownes's Manual of Chemistry, 9th Edn. 1863	7 12
Bentley's Manual of Botany. 1861	7 12
Malgaigne's Manual of Operative Surgery, &c. 1859.	7 12
Taylor's Manual of Medical Jurisprudence, 8th Edn. 1866	7 12
Jones and Sieveking's Manual of Pathological Anatomy. 1854	7 12
Royle and Headland's Materia Medica, 4th Edn. 1865	7 12
Waring's Manual of Therapeutics, 2nd Edn. 1865.	7 12
Fergusson's System of Practical Surgery, 4th Edn. 1857	7 12
Guy's Principles of Forensic Medicine, 3rd Edn. 1868	7 12
Brande and Taylor's Chemistry, 1863	7 12
Gregory's Handbook of Chemistry, Morganic and Organic, 4th Edn. 1857	13 4
Steggall's Medical Manual for Apothecaries' Hall &c., 12th Edn. 1858	7 8
Steggall's Manual for the College of Surgeons, 2nd Edn. 1853	7 8

Bombay, 12th Nov., 1868. CHESSON & WOODHALL.

NEW ADVERTISEMENTS.

FOR SALE, E. I. Burton Pale Ale, capsuled and bottled by "Parle," in prime condition at Rs. 4-12 per dozen, quarts. Apply to OWEN AND OKELL, 40, Meadow Street.

NOTICE TO CONTRACTORS.—TENDERS are hereby invited for the supply of 2,000 Brass (of 100 Cubic feet) of Sandstone or Sand.

The Sand is to be of a quality suitable for spreading over Road Metal to make it bind.

The Sand is to be delivered at the different Metal Depots in the Island as shall from time to time be indicated to the Contractor, and is to be stacked ready for the final measurement on or before the 28th February 1869.

Sample bags of the Sand it is proposed to supply are to be sent along with each Tender.

Tenders are to be sent in on or before the 30th day of November 1868, addressed to ARTHUR CRAWFORD, Esq., Municipal Commissioner for the City of Bombay.

The Commissioner does not bind himself to accept the lowest of any Tender.

By order of the Municipal Commissioner.

RUSSEL AITKEN,
Executive Engineer, Municipality.

Executive Engineer's Office, Apollo House, 11th Nov. 1868.

CARTRIDGE BELTS.

	Cash. Rs. a.	Credit. Rs. a.
To carry 27 Breech Loader Cartridges	7 8	8 8
,, 30 ,,	8 8	9 8
,, 33 ,,	9 8	10 8
,, 36 ,,	10 8	12 0

TREACHER & Co. (LD.)

NOTICE.—Sealed Tenders will be received at the Office of the undersigned up to 2 P.M., on Monday, the 16th instant, from parties willing to undertake the following works:—

Converting four Latrine Buildings into Quarters for Native Officers of the Marine Battalion.

Making special repairs to Bungalow No. 5 in the Marine Lines.

The plan and specifications of the works can be seen and other particulars learnt on application during office hours.

No reasons will be assigned for the rejection of the lowest or any Tender.

KAHANDAS MUNCHARAM,
Executive Engineer, Presidency.

Executive Engineer's Office, Bombay, November, 1868.

UNITED SERVICE MUFFINEER FOR "PEPPER, SALT & CAYENNE."—The article is of the best Nickel Silver, richly Silver electro-plated; the lining is of superior slab-glass of thick and substantial manufacture, not in the least liable to breakage, and is admirably adapted for cleanliness and utility. The superior Slab-glass is of Opaque Light Blue for "Pepper," of Ruby for "Salt," and of Opaque Cream White for "Cayenne." Price Rs. 8 each set of three.

Rampart Row, Bombay. SOUNDY & Co.

ICE TONGS.—This is a very useful article for the Table, constructed similar to sugar tongs, but having five Claws on each side for grasping the Ice. Of German Silver, richly Silver electro-plated. Rs. 8.

Rampart Row, Bombay. SOUNDY & Co.

GRANT ROAD THEATRE.

THE
PARSEE ELPHINSTONE DRAMATIC CLUB
will make their first appearance this season
on
SATURDAY, 14TH NOVEMBER 1868,
when the following pieces will be represented:—
WILKS's Romantic Drama in Two Acts entitled,
THE SEVEN CLERKS,
or
THE THREE THIEVES AND THE DENOUNCER.
ALLINGHAM'S Screaming Farce of
FORTUNE'S FROLIC.
MONCRIEFF'S very laughable and popular Farce styled
THE SPECTRE BRIDEGROOM!
OR
A GHOST IN SPITE OF HIMSELF!!

PRICES OF ADMISSION

Dress Circle (Reserved) Rs. 5	Stalls Rs. 2-8
,, ,, (Unreserved) ,, 4	Gallery ,, 2
Pit Rs. 1.	

Tickets can be had at the "Oriental Exchange", opposite the Secretariate, and at the Theatre on the night of Performance.

Doors open at 8-30 P.M., Performance to commence at 8-45.

Photographic likenesses of the Amateurs can be had of the Secretary, and at the Theatre on the night of Performance.

BOMBAY SCOTTISH EDUCATION SOCIETY.

COMMITTEE.

The Hon. ALEX. BROWN, *Chairman*,
JOHN CONNON, Esq., *Deputy Chairman*.
THOMAS BLANEY, Esq.
Rev. D. C. BOYD.
Rev. C. I. CAMERON.
W. E. CRUM, Esq.
Captain A. DAVIDSON, R.E.
D. GRAHAM, Esq.
CHARLES MACDONALD, Esq.
JOHN MACFARLANE, Esq.
Rev. D. MACPHERSON.
HAMILTON MAXWELL, Esq.
W. NICOL, Esq.
J. RANKEN, Esq.
J. SOMERVILLE, Esq., M.D.
F. A. SPENCER, Esq.
N. SPENCER, Senior, Esq.
G. RAMSAY WILSON, Esq.
Rev. JOHN WILSON, D.D.
JAMES WINDRAM, Esq.

FORT SCHOOL—8, HORNBY ROW.

It is the object of this School to provide for Pupils of both sexes a systematic and extended course of instruction in all the branches usually taught in first-class Educational Establishments.

Increased accommodation has enabled the Committee to separate the Girls' Department, under Mrs. Macdonald and Miss Mitchell, from the Boys' Department, under Mr. Macdonald and an Assistant Master; both sections, however, still remaining under the personal superintendence of Mr. Macdonald.

The School has recently been recognised by the Director of Public Instruction as a High School teaching up to the Standard prescribed for Matriculation at the University.

The Course of Instruction comprises:—

Holy Scripture.
English Grammar and Composition.
Writing and Arithmetic.
History,
Geography, Political and Physical.
Map-Drawing.
Algebra and Euclid.
Latin.
Marathi.
Music, Vocal and Instrumental.
Plain and Fancy Needle-work.

FEES:—First and Second Classes..... Rs. 5 per Month.
Third Class..... 7½ ,,
Fourth and Fifth Classes..... 10 ,,

Four members of a family are charged as three.

A separate fee is charged for Instrumental Music.

Adequate provision has been made for the reception of Pupils as Boarders by Mr. and Mrs. MACDONALD.

D. C. BOYD,
D. MACPHERSON, } *Joint Secretaries.*

The Bombay Gazette

THURSDAY, NOVEMBER 12, 1868.

THE first impression one derives from a quiet perusal of the debate on the House-tax is that Bombay is one of the poorest cities in the world. The lamentations and invectives of the retrograde section remind one forcibly of the British Parliament in 1815. Then the Peers and country squires all believed they had a right to tax the food of the people in order to keep up rents. The tenant farmers, with few exceptions, believed the same thing. The landowners and all directly and indirectly dependent on them, with a few honourable exceptions, declared that the country would be ruined, unless the people and trade were taxed for their support, and having a complete command of the Legislature they passed the Corn and other laws having similar objects. The proceedings of part of the Bombay Bench in 1868 are somewhat analogous to those of the landlord Parliament of 1814-15. There is the same declamation about distress, the same demand for legislation calculated to put money in the pockets of a section of the community, and a similar use is made of a majority, to which, of course, unless that majority acts with violence, there is no valid objection. But if it was pernicious and contrary to the common-weal, to legislate in favour of rents in 1815, it is equally pernicious to legislate in favour of rents in 1868. Further, the English landed interest by their legislation secured a monopoly of the grain trade. The Bombay landed interest possesses, and has long possessed, a monopoly of the land. The prolonged war sent up prices in England, and the cotton and share mania sent up prices in Bombay. The English landlords demanded and obtained, at the expense of trade, indemnification for anticipated losses; and the Bombay landed interest demands, and has, so far, obtained compensation for the extravagant prices paid for house and land a few years ago. They are not content with getting a bonus in the shape of the reduced tax, but they also, like the English landowners, desire to tax trade. We are told that some people think everything English must be good, but we have described something English which was bad, and it is this bad example that the misguided Native Justices have selected for imitation from the History of England. *Their* sincerity, we do not call in question. They believe, probably as the English legislators believed, that the Act was expedient and righteous. But they have been misled by a false friend.

The merits of the debate do not call for much comment. The arguments prove too much, for they go the length of warranting the exoneration of all house-property from taxation. The Municipal Act alone stood in the way of a motion for the abolishing of the House-tax, and the raising of the whole general purposes revenue from Octroi and Transit duties. If they do not mean that, then they mean nothing. But the arguments go further than this; they are inconsistent with each other. When Town Dues are demanded then the coolie suddenly appears as a wealthy man who alone goes untaxed, having shifted his burden to the shoulders of those unfortunates who are afflicted with the possession of property. The poor, we were told, pay nothing—not food, water, air untaxed. How unjust to the wretched propertied classes! That is the line when Town Dues are demanded. But change the scene. Let the cry be nominally for a reduction, really for exemption from House-tax, and what do we see? Then, the coolie, rolling in hoarded rupees, suddenly becomes a wretched and oppressed householder or lodger, exposed to the exactions of corrupt agents, hunted by the tax-collector—driven to the verge of destitution, almost as badly off in fact as the land and house-owner, whose case, if we may believe speakers and essayists, is really pitiable. We have a vision of bloated labourers escaping taxation, contrasted with struggling heavily burdened house-owners, in one case, and in the other, we have the labourers paying no end of taxes, in fellowship with the house-owners, reduced, for the sake of keeping them company, to a lower ebb of misery and misfortune than ever. How can the two pictures be reconciled? Oh, easily enough. Take off the House-tax and make the European merchants pay. They pay nothing now—neither house-tax, wheel-tax, police-rate, water-rate, lighting-rate, nor halalcore cess! They are birds of passage, alighting a moment, making lac upon lac, and flying away by the next steamer. Levy Transit Duties and then the merchants will pay. That is the solution. But the fun of it is that if this were done, the merchants would not pay a farthing more than they do now. The native traders would find trade exposed to countless vexations, but the consumers, only a small proportion of whom live in Bombay, would pay the tax. And this is the up-shot of a grand scheme for cutting the purses of the merchants! Birds of passage—it may give offence, but, if the phrase be true, it applies equally to the personnel of the whole Governmental administration. How far is the taunt to be pushed by those who have for the present succeeded in severing instead of uniting the interests and feelings of the races who inhabit this island?

The laughable illustration derived from the number of bills made out by the collectors is only a reflection on the clumsy mode of conducting municipal business, and has nothing to do with the merits of the question. And, again, if beer shelter is unduly taxed, then the tax should not be levied. But a reasoner is not entitled to turn over with indignation because the poor are sad, while houses are taxed, and the next moment glow with a noble sympathy on behalf of the very people who, it appears, are after all suffering from oppressive taxation. An abuse of the House-tax does not justify a tax on grain; any more than a mistaken investment in or speculative purchase of real property authorizes a plea for exemption from taxation as the expense of trade.

The Legislative Council will meet to-morrow to consider the question of Town Dues in detail, and we trust that the extraordinary pretensions put forward before the Bench of Justices, and the conduct of a portion of the Bench will not escape notice. They have a responsible duty to perform. What they will be asked to do is to sanction a reduction of the House-tax in the face of a deficit, and in the face of bill to raise a loan secured on that very rate. Further, they will be asked to sanction the levy of Transit Duties proposed under a transparent veil of Jesuitical language, and tax passing trade in order that a bonus of one per cent. may be presented to the landlords as compensation for bad speculations. They may judge it expedient to confer the gift on the landlords, and thus diminish either the municipal general purposes fund, or impair the security for the loan. But we cannot believe that the guardians of imperial commerce, making its road through Bombay, will permit a Municipality to tax it on the road, simply and solely because they have the power. That public body will be severely judged, not only in Bombay, but throughout India and in Europe, which permits either taxes on the necessaries of life, or taxes on imperial commerce, other than those sanctioned by the sovereign power. The sophistries which go down at the Board of Justices will not hoodwink the Legislative Council. Whatever they do, they will know what they are doing; and upon what they do will depend, in a great degree, the welfare of the poor, the prosperity of Bombay, and what they value also, as self-respecting men, their own reputation as statesmen.

FROM Afghanistan we continue to hear of the difficulties Shere Ali Khan is in for want of money. It is quite possible that his troops will cause him—or if not him his subjects—considerable trouble should their arrears of pay not be forthcoming. Indeed, there have been symptoms already of some such disturbing elements at Cabul, and we are sure it is chiefly this which has prevented the Ameer from coming down to Peshawur. Every effort is made to collect money, but one important source of revenue has been shut up by the action of Sirdar Abdool Rahman Khan, who still refuses to allow any kafilahs to pass through his territories into those of the Ameer. Though Mahomed Azim Khan, the ex-Ameer, plays only an insignificant part now in the affairs of Afghanistan, it is worth noting that he is reported to have had a serious quarrel with Sirdar Abdool Rahman Khan, in whom his chief, almost his only hope lay when he was obliged to flee from Cabul. According to our latest information he was still at Budakshan, but, to add to his misfortunes, he had made himself obnoxious to the people there, as he seems to have done wherever else he has been.

THE intelligence that reaches India from Bokhara by way of Afghanistan is not always so accurate in its details as one could wish, but it has an interest and importance notwithstanding, particularly when we consider that it is the only independent information the public get—for we may safely suppose the accounts published in the Russian journals to be at the best partial. The contents of a letter from Central Asia giving some news about the Russians will be found in the communication of our Afghanistan correspondent. It is stated that a part of the Russian force was stationed at the capital of Bokhara and was on excellent terms with the Shah, who disbursed large sums for their maintenance. We read further that the Russians have insisted on a duty of four annas on every rupee's worth being levied on all Indian merchandise reaching the territory of the Shah. (This will be a consoling precedent for Mr. Munguldass Nathoobhoy to avail himself of at the Council meeting to-morrow.) They are reported also to be building three cantonments at "places more than once described."—Kermineh, Charjui, and Karshi we presume. General Kaufmann was absent at the Russian capital—but this fact we have already learned from a European source.

WE learn from a Madras paper that on the recommendation of the Commander-in-Chief of the Madras Army the Government of Madras has specially sanctioned the transport, at the expense of the State, of the families of the 1st Light Cavalry from their present place of residence to Poonah or Kamptee to join the corps, and that the expenditure is to be debited to the Abyssinian Expedition.

SIR STAFFORD NORTHCOTE has forwarded to His Excellency the Governor General, a letter from the Lords of the Committee of the Council of Education, expressing the wish of their Lordships to be furnished with more detailed information, than that hitherto suppl

The play is composed in Guzerati from Sir Walter Scott's "Ivanhoe." We hope the shareholders of the club will see their wishes realised.

THE brothers Ridgway had their benefit night at the Circus on Tuesday night, when, we are glad to say, a full house showed the public appreciation of their excellent performances. On that night their feats far surpassed any of their former efforts, and were received with the utmost enthusiasm. The blind sommersault on the trapeze was one of the new parts. Besides the performances of the brothers, Master Collins also came out in a new department, and showed himself quite an adept at the equilibrium of plates—a trick which was getting too stale when done night after night by the same performer. Madame Louise, too, made an excellent appearance; and we are glad to notice a very decided improvement in her performances of late.

ON Tuesday, at the Fort Police Court, Mahomed Seedick bin Mahomed Saeed appeared before Mr. Nana Morojee, and applied for a warrant under the following circumstances :—In the month of September 1865, informant employed one Mahomed Sayeed bin Mahomed Sayeed and sent him from Mauritius to Calcutta to transact mercantile business in his behalf. The defendant during the course of such business received from his agent at Mauritius a bill of exchange for Rs. 1,280 at thirty days' sight, which was paid and the amount thereof duly credited by him to his (applicant's) account. The defendant on the 12th May 1867 wrote to the informant a Guzerati letter to the effect that by the barque *Nicolas Canain* he had consigned to him 107 bags of chillies, and he sent him in the same letter two papers purporting to be a bill of lading and an invoice of those goods. On the arrival of the barque in the harbour prosecutor went on board, and the captain being then on shore, he saw the mate of the barque, to whom he showed the bill and demanded the chillies, and who, on looking at it, said it was not signed by his captain, nor had he the goods mentioned in the bill on the barque. The defendant subsequently sent the said goods by the steamer "Burmah," consigned to one Soonderjee Welljee, in Bombay, and thereby realized a profit of Rs. 708. He had absconded from Bombay to Surat, and the prosecutor, under the foregoing circumstances, applied for a warrant, which was granted.

THE TOWN DUES BILL.

YESTERDAY evening we received copy of an official notice that at the meeting of the Legislative Council to be held to-morrow, the Honourable the Advocate General will move that grain be added to the Town Duties Schedule and that a duty not exceeding four annas per candy be levied thereon.

THE BENCH OF JUSTICES.

AT the adjourned meeting of the Bench of Justices held yesterday afternoon the remaining items of income were quietly discussed and agreed to. It was agreed that the consideration of the expenditure side of the Budget should be deferred till the Select Committee at present investigating into the state of the municipal establishments should present their report, and accordingly the meeting was adjourned till Wednesday, the 9th proximo. A full report of yesterday's meeting will appear in to-morrow's issue.

IMPORTANT DECISION AFFECTING THE MUNICIPAL LICENSE-TAX.

MESSRS. FINLAY, SCOTT, & Co. appeared at the Fort Police Court yesterday upon a summons issued at the instance of the Municipality requiring them to pay special license- tax to the amount of Rs. 1,000 each, on behalf of the Home and Colonial Marine Insurance Company and the Northern Assurance Company, of both of which Messrs. Finlay, Scott, & Co. are agents in Bombay. Mr. Marriott, instructed by Messrs. Leathes, appeared for the prosecution; and Mr. McCulloch, instructed by Messrs. Acland, Prentis, and Bishop, for the defence. The case was fully argued on both sides, when the Magistrate, Mr. Connon, gave the following decision:—This summons, which was originally directed to Messrs. Finlay, Scott, & Co., now stands amended by consent, and is addressed to certain Insurance Companies, whose head offices are admittedly in Great Britain, and it is also admitted that Messrs. Finlay, Scott, & Co. are the agents of those companies in Bombay. There is no evidence before me that these companies are persons "within the city" who have at any time exercised professions, trades, or callings, within the meaning of Section 97 of the Bombay Municipal Act 1865, and I cannot hold without evidence that they are now exercising such professions, trades, or callings, within the meaning of Section 103 of the Act, so as I should convict them in the way I must if this last named section had been applicable to them. It has been proved that the individual resident partners in the firm of Messrs. Finlay, Scott, & Co. have taken out licenses such as are contemplated by the amended Municipal Act (Bombay Act 4 of 1867,) Section 20, Schedule A., sub-division E; and I hold that they are entitled, under such licenses, to conduct any business in Bombay as merchants or agents without further molestation; nor do I consider that foreign companies so carrying on business here by such agencies are amenable to municipal taxation in the way contemplated by this summons. The summons is accordingly dismissed.

THE GROUNDING OF THE SHIP "THORNDEAN."

OFFICIAL ENQUIRY.

THE Court of Enquiry, consisting of John Connon, Esq., Acting Chief Magistrate of Police, and Captain Robert Curling, Commander of the P. & O. Company's steamer "Columbian," re-assembled on Tuesday last, to conduct an investigation into the circumstances connected with the grounding of the ship "Thorndean," on the Oorun reefs, while in pilotage charge, on the afternoon of 1st October last.

Mr. Hearn, solicitor to Goverment, appeared to watch the case on behalf of Government, and Mr. Cleary appeared on behalf of the pilot, Mr. Morris.

Mr. Thomas Morris, sworn, and examined by Mr. Hearn—I am a second-class pilot on the Bombay establishment. I hold a second mate's certificate from the Board of Trade, dated the 2nd October 1863. I took charge of the "Thorndean" on the morning of the 1st October last. On going on board I complained to the captain about the ship not having sufficient sail bent to take her across the harbour without the assistance of a steam tug. The captain thought she had sufficient sail bent to run over with the tide and with a light breeze, as the ship drew so little water. I consented to take charge and to take her across the harbour. I hove in to 15 fathoms, and when the men were at breakfast, I had the lower mizzentopsail bent. The upper mizzentopsail yard was not aloft. Everything went on all right until we got about a quarter of a mile from the black buoy, and seeing that she would not weather the buoy, I ordered the anchor to be let go. Some time before this I told the chief officer to be ready with both anchors. The captain suggested to me once on seeing broken water ahead that I had better not run any risk. This was after I had given the order to the chief mate to have the anchors ready. I, however, thought that I should weather the buoy. I thought so because I was heading a point to windward of the buoy, and running nearly with the tide. On hearing the man at the lead give 5½ fathoms, as I understood him, I ordered the anchor to be let go. The order I gave was light to chain. The por. anchor was hanging at the bow at the time The chain payed out rather slowly on account of there being four turns on the windlass, and I cannot say that the men worked very willingly. They payed out about 15 fathoms, and I should say that from the time the order was given to the time the anchor brought her up, seven or ten minutes elapsed. When the anchor brought her up she swung two-thirds round till her heel touched the ground. After this she tailed a little more to the westward. The men stopped the chain by my orders. Almost immediately, or two or three minutes afterwards, the ship took the ground aft. I thought 15 fathoms in 5 fathoms water was sufficient to bring her up. After the anchor had brought her up we had 5 fathoms water in the starboard forechains. Had there been sufficient room to swing, the ship would not have touched the ground. I gave the order to stop paying out chain when I saw the anchor was holding and the ship swinging to the tide. If I had stopped paying out chain sooner the accident would not have been avoided.

By the Court—I should suppose the ship was going about a knot and half through the water when I gave the order to let go the anchor. She had steerage way. On going on board I gave orders to see that one anchor was ready. Before I got underweigh I was satisfied with the anchors and chains. The ship floated off about 7 o'clock with the flood tide. We had a kedge out.

By Mr. Cleary—I have been in the service since October 1865. It is considered difficult to bring a ship across the harbour from Butcher's Island at that season of the year.

Mr. Roberts, the probationary pilot, was also examined at considerable length.

The Court then adjourned until 1 P.M. on Friday next to consider their decision.

CAPTAIN TULLOCH'S DRAINAGE PROJECT.

MR. CRAWFORD, the Municipal Commissioner, addressed the following communication to the Secretary to Government, in the Public Works Department, on the 2nd inst.:—

SIR,—In forwarding Captain Tulloch's project for the Drainage of Bombay, my health does not permit me to do more than make a few general remarks. I regret this because I have had daily consultation with Captain Tulloch on the subject as his scheme matured, and there is no detail which has not been fully discussed between us.

The project appears to be entirely in accord with the views of the Secretary of State and the recommendations of Mr. Rawlinson.

It proposes to utilise the sewage for irrigational purposes at a point distant from the town, and thus in the long run to make the works remunerative.

We do not need to learn in India that irrigated land is highly productive, and it is a fair inference that land irrigated with diluted sewage would be even more productive.

We are told by all who have seen the sewage irrigation farms in Europe that no nuisance whatever is caused by the use of sewage in this manner, but we have yet to combat this bugbear here.

This is a simple matter. The question will be tested during the present season on a small scale in the neighbourhood of the Love Grove sluices.

Meanwhile the project may be fairly discussed on its general merits apart from the proposal to utilise the sewage—for if such utilisation is found a failure the sewage can still be discharged at Colaba or any where else at a less cost.

Captain Tulloch's project differs from Mr. Aitken's in the following important particulars:—

1st. Captain Tulloch drains the whole island and the city, present and future.	Mr. Aitken leaves a great portion untouched.
2nd. Captain Tulloch separates the storm waters from the sewage, as suggested by Colonel DeLisle, General Tremenheere, and Mr. Ormiston, and thus reduces the size and cost of his sewers.	Mr. Aitken carries both rain water and sewage together in huge costly drains which will be empty during eight months of every year.
3rd. Captain Tulloch drains off all the floods on the town and flats, and disposes of a rainfall on the town only of 14 inches in the 24 hours.	Mr. Aitken leaves the question of the flats untouched, and deals with a rainfall on the town only of but 4 inches in the 24 hours.
4th. Captain Tulloch's main sewer follows the natural valley of the island.	Mr. Aitken's runs in the opposite direction.
5th. Captain Tulloch provides in his estimate and plans, for all street drains, and is thus a complete estimate.	Mr. Aitken only deals with main and principal sewers, and leaves us in doubt as to the ultimate cost of the whole scheme.
6th. Captain Tulloch's complete scheme is financially possible.	Mr. Aitken's incomplete scheme has been pronounced financially impossible.

It remains now for Government to decide how this question can be best discussed and settled, by special commission or otherwise.

Captain Tulloch only desires a fair field in which he may meet all objectors.

A question of this importance cannot be too freely ventilated, and I have, therefore, in anticipation of the sanction of Government, placed the papers at the disposal of the press.

Captain Tulloch is publishing a separate paper which effectually disposes of Mr. Sowerby's project.—I have the honour to be, sir, your most obedient servant,

ARTHUR T. CRAWFORD,
Municipal Commissioner for the City of Bombay.

CORRESPONDENCE.

A POINT FOR CONSIDERATION.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Is it compatible with the position of a Justice of the Peace that he should be a paid servant of the Municipality? I ask this question because I find in the revised list many names of such persons who are Justices—and low paid, too, (Rs. 55 a month).—Yours, &c.,

Bombay, 11th November. JUSTICE.

A CORRECTION.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—In the report of the Parsee protest against the Native Marriage Bill, published in your paper of this day, I am reported to have said as follows—"If the proposed law formed part of section 3 of their Act, a Parsee marrying a Hindoo or Mahomedan woman would be entitled to resort to the Parsee Matrimonial Court;" but I beg to state that such was not the case. What I expressed as a matter of doubt was, that if a Parsee could lawfully marry a woman belonging to another caste or creed, his marriage alone would not affect his religion, and he might, notwithstanding such a marriage, still claim his rights as a Parsee, and that if he thus continued to be a Parsee, his wife, though not a Parsee, might resort to the Parsee Matrimonial Court against him when there might be a dispute between them in matters matrimonial, since the husband as a Parsee would be under the jurisdiction of the said Court.

Requesting you will be good enough to publish this correction prominently in your earliest issue,—I beg to remain, &c.,

CURSETJEE RUSTOMJEE THANAWALLA.
Bombay, 10th November.

THE NATIVE JUSTICES CRITICISED BY A NATIVE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—I was present at the meeting of the Bench of Justices held yesterday afternoon, and when I left at its close the impression left on my mind was that no other assemblage could do more harm to the community of Bombay than this so called representative body. The important question of the house-tax was to be considered, and before anything was said for or against it the meeting had seated itself in such a manner as if cut by a saw—the house-owners of Bombay and their sycophants on one side and the independent Justices on the other. Speeches from the house-owners' side were heard—be it said to the credit of the "opposite" side—with great coolness and order. Mr. Gumpert of the "opposite" side replied very effectively and to the point, but without any authorities on political economy. He was heard with a devilish look by the house-owners' side. Messrs. Wood, Aitken and others followed. Mr. Gumpert—but mark the conduct of the unreasoning and deaf house-owners. Mr. Dosabhoy Framjee Karraka disturbed, as you truly remark in your to-day's paper, by crying out, "divide, divide," and the native sheep followed their shepherd by crying out—not Beheh! Beheh! but "divide, divide." Messrs. Wood and Aitken were very much interrupted whilst speaking, and I admire their patient and forbearing conduct. Observing that the householders' class were all prejudiced and had made up their minds before entering the sacred precincts of the Town Hall, and were not simply deaf to the arguments on the other side, but were creating a disturbance, the European Justices and one or two independent Native Justices left the meeting abruptly. As there were none now present to oppose the reduction of the house-tax the house-owners carried the day.

But there is nothing in this conclusion which ought to be wondered at. Government are so blind in their nomination of Native Justices, so deaf to the complaints of the native press, and so feeble in acceding to the selection of Messrs. Munguldass and Venayek of their Justices, that a better set can hardly be expected. There are not even half a dozen representatives of the middle and poorer classes who hold the appointment of Justices. No matter if they do not hold household property in Bombay. The poorer classes will be overburdened and ruined with taxation, as Mr. Aitken remarked yesterday, and the rich will try to remove as much as possible every burden from their own shoulders, as is evident from their support of the Town Dues Bill and the reduction of the house-rate. Allow me to remark that the conduct of several of these Native Justices—these "magistrates" of Mr. Nowrojee Furdoonjee—was hardly better than that of shareholders at a rabble meeting of a winding-up financial.—Yours, &c.,

A NATIVE SPECTATOR.
Bombay, 10th November.

THE HOUSE-TAX AND THE BENCH.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—On the 28th of last month you were good enough to allow me space in your columns for a few remarks made in reference to the Town Duties Bill. One of my objects was to show that a reduction in the house-tax could not be expected to result in a corresponding reduction in the rent of dwelling houses in Bombay. Since that time the question of the house-tax has been warmly discussed, and some very rash and ill-considered statements made upon the subject. I will try, therefore, without entering into the heat of discussion, to rebut these by a simple statement of the principles and facts that must govern the incidence of this impost. This will lead to some consideration of the so called "law of demand and supply" which sometimes seems to be regarded as some extrinsic and inscrutable force impelling men to act in a way intelligible only in some abstract and impractical kind of fashion, whereas in point of fact it is nothing more or less than the simplest and most direct consideration of the ordinary motives which impel men to act, especially under the usual conditions of civilized life.

As things are in Bombay there are practically three classes of men concerned in questions of house-property, whom I shall distinguish as the occupier, the builder, and the landowner. Two or all may be united in one person, but the interests are not the less separate, and requiring separate consideration.

First as to the occupier. There is no other limit to what he will give for his house than the intensity of his own desire and his means of gratifying it. The check to extreme prices comes in the natural order of things, from the other side: from those who will supply this demand: from men anxious to get a profit for their capital and skill, who are ready to enter upon any undertaking which promises them what they consider an adequate advantage. If a man determine to build for himself, very much the same motives will influence him, except in so far as he may act for the gratification of any fancy or crotchet of his own, but the money spent on anything of that kind would be at once put down by a sensible man as "spent and gone," and regarded by an economist as "unproductive," and out of the range of the discussion; but in all towns, and especially one so situated as Bombay, where there is a natural monopoly of all sites fitted for building, a check is put upon this readiness to supply the demand for houses, as a rent is demanded for the right of occupying the ground. In small country-places this may be little or not at all in excess of the value of land for agricultural purposes. A very little more than this rate will tempt owners to let their ground, and competition among themselves will be an effectual check on any extravagant demand. But when more people are anxious to live in any one particular neighbourhood than can be accommodated in it, no such competition among the owners is likely to arise, nor even if it did arise would it be adequate to keep down the price of land, for the purchasers would, in turn, hold a monopoly, and would-be occupiers would still be obliged to bid against each other for the coveted site. Landowners' rents therefore cannot be said to be the *cause* of the high rent of houses: they are rather the *effect* of the voluntary competition of occupiers, or the builders who supply them.

In such a state of things as this, let us take the case of an occupier paying Rs. 200 to a builder who pays Rs. 100 to a landowner. A tax of 10 per cent. is levied on the occupier, *i. e.* Rs. 20. Of course it first falls on him: of that there can be no doubt whatever; but the question is, where will it fall in the long run, and how and where it may rest intermediately. The belief in which I wrote my former letter is that Bombay is a place which must inevitably increase largely and rapidly in population, and that the demand for houses will probably ere long overtake the actual supply, and I say that the effect of this tax is, consequently, only to forestall for the benefit of the public a charge which in the ordinary course of things would within a limited period fall on the occupier for the benefit of the landowner. The only limit to the payments of the occupiers being the amount they can afford for the cost to *them* of their houses, that is the rent *and* taxes, the tax, as far as it goes, checks his ability to pay the landowner, but not the landowner's willingness to exact the full market rate. A reduction of the tax under the circumstances is, to say the least of it, most likely to be met by a strong tendency to a rise in land rent. But the monopoly of land is an exceptional element in value, and to say that the reduction of tax as supposed would benefit only the landowner is a very different thing from saying that the tax ultimately falls on the landowner. Such an assertion is inaccurate and deceptive. Turn the question another way for a moment, and suppose the tax on houses to be payable by the owner of the land on which it is built.—What would be the result under the circumstances supposed? However strait a monopoly may be, a rise of prices must be progressive, but it would not be very long before the owner had recouped himself for the tax by an advance in his rent. In the former case he might truly say that but for the tax occupiers could have afforded to pay him more, and in the latter that but for the tax he would have got the advanced rent into his own pocket. But what is it, in either case, that goes to the public instead of the landowner? Not any portion of the present value of the land; not any profit to be derived from the expenditure of his own capital, but simply the prospective increase of value arising solely from the growing wants of the population, which the will of any individual proprietor can do little or nothing to affect one way or the other. With what shadow of reason could such a word as "confiscation" be applied to a tax the incidence of which in any sense on land is so conditioned?

The assertion that there is no monopoly of this kind now in Bombay is altogether absurd. *All* rent is the effect of a natural monopoly, and all the rent in towns in excess of that which could be obtained, were the ground used for the ordinary uses of the agriculture of the country, is the effect of a special monopoly of peculiar stringency. Those who desire to see how far Mr. J. S. Mill regards rent in general and town rents in particular as fitting subjects for special taxation, will do well to refer to his Principles of Political Economy, Book V., chap 2, sec. 6, and chap. 3, sec. 6, which are well worth the careful consideration of all who take an interest in the permanent welfare of the island.

The strangest inversion of ideas is the supposition that the laws of Political Economy are "suspended." That all such laws were ignored and forgotten in the times of the mania is too true, the greatest error of all being the neglect of the great principle that runs through the whole science that a well directed labour is the ultimate basis on which must rest that kind of value which can be the subject of interchange between man and man. The extravagancies of 1864 have nothing to do with any rational estimate of value, and assessments made on such prices are now manifestly unfair and should be amended. Since that time a very large amount of property has changed hands, speaking roughly, at about a fourth of the prices then ruling, and it would be a very rash assertion that sales so forced under the extreme pessure of insolvency were not made on terms unusually favorable to the buyers and present holders. But what has the Municipality to do with all this? It is not concerned with A B or C as individuals, who may have bought their land so much above or so much below any rational estimate of its value. Its duty is to find out a fair value of land for present assessment, and as there is a very great uncertainty and difference of opinion as to what a reasonable value is, we can hardly escape the trouble of an assessment for a short period only, leaving a more permanent adjustment to more stable times. But of this we may be very sure, that our inability to trace the true working of the laws of value will not "suspend" their operation. Common sense and sound Political Economy consists in teaching us to look to the *necessary* cost of production as affecting value—whether individuals have paid too much or too little. The work of the little world of Bombay will go on all the same whether the Bench of Justices do or do not imagine that they "suspend" natural laws by ignoring them. The only difference will be that new interests will arise and become vested in individuals, while the "suspended" intelligence of the Bench leaves the public weal unrepresented in the struggle of life. H.

MONDAY'S BENCH MEETING.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—The "journalist" now occupying the chair of your contemporary, in his issue of yesterday (Tuesday) once more indulged his fatal propensity of misrepresenting and abusing those who happen to be opposed to him on public questions; and as he includes me by name with a number of Justices denounced by him as an "idle," "factious," and "discreditable crew" who attended the Bench "simply to obstruct business," I must ask you to allow me publicly to repel these offensive and unwarrantable imputations. This would, I trust, be unnecessary for myself, but as Mr. Knight's denunciation of Monday's minority is founded upon grossly incorrect assumptions as to the motives and objects of those who supported Mr. Currey's resolution, it is desirable to clear up the matter, and to request the public to believe that civic virtue and good sense is not monopolised by those who, at any cost, would revolutionise our modern municipal system on entering the fourth year of its probation.

It is asserted in yesterday's "Times of India" that the Justices who differ from Mr. Knight on the question under debate "had made up their mind either to prevent his speaking upon the question altogether, or of leaving the whole force of their phalanx for a reply" to him. Passing over the querulous nature of this complaint,—coming, too, from a "speaker" who with a printed essay in his hand might just as well have "spoken" at two o'clock as at five—I have to state that, so far as came within my own observation, there was not the slightest ground for the assertion about Mr. Knight's opponents "making up their minds to prevent his speaking" or having made the least step towards preconcerted action; and your report will indicate by the natural, though perhaps irregular sequence of speakers, that the other portion of the petulant accusation is equally baseless. And had "the phalanx," whoever they may be, spoken before the injured orator, the result—on an unduly protracted meeting—must have been just as it was, for the reading of Mr. Knight's essay would not have been commenced until the shades of evening had closed over the excited but weary audience. Some of those whom Mr. Knight impudently taunts with not being "prepared for the debate" were quite as well prepared as he would have been had he stood on fair terms. What did happen arose inevitably out of the circumstances as they occurred, and the paltry attempt to vilify the minority was mainly a device to call off attention from those circumstances on which your report will, I daresay, throw full light. The assertion that "an attempt was made to silence Mr. Knight altogether" is just as far from fact as the notion, so needlessly assumed by some speakers, that it was desired to introduce a rule that would trench upon the liberty freely accorded to native gentlemen of using any and every facility in addressing the Bench. The simple state of the case was that "all the candid men present on the occasion" resented Mr. Knight's second attempt within a week to override and abuse the customs and ordinary conditions of debate. They would have done the same—in case of any other European Justice audacious enough to test their forbearance to such an extent. It is open to anyone to argue that the Bench meetings should be turned into amateur social science congresses, where ingenious philosophers of both sexes might "read papers" irrespective of sequence or connection; but we have not yet come to that pass, nor is it a method likely to be adopted either by Parliament, or by any of those business assemblies which, *longo intervallo*, humbly follow the modes of that august body. There was undoubtedly a special reason why the Bench resisted Mr. Knight's unprecedented attempts to supersede the ordinary method of discussion. The reading of these written essays was only a part, though a consistent part, of what may be styled the electioneering tactics that have so unscrupulously been used in forcing on from without and otherwise confusing a plain question of municipal finance. "All candid men" are disgusted with the violent efforts that have been made, at a critical juncture of local history in Bombay, to derange our municipal finance—those efforts made, too, by a person who avows that until the beginning of last year he knew nothing about the Municipal Act, and who, in stirring up his imaginary whirlpool of "confiscation," and "flagrant immorality," has displayed that "lack of insight" as to the due proportions of difficult subjects, that want of discrimination, and that unscrupulous treatment of opponents which have so palpably marred his handling of many national questions in respect of which his case was so strong that it could not be prejudiced and weakened except by the intemperance and wanton indiscretion of the advocate.

The questions whether town duties were admissible and expedient, and whether real property in Bombay bears its fair share of local taxation, are such as admit of, and would have met with, fair and intelligent argument. These, together with the multifarious subjects connected with municipal expenditure and administration, were gradually and in proper order coming forward for searching examination, and that at the hands of those familiarly acquainted with the whole history and circumstances of the Municipality. Native Justices, both of the capitalist and professional classes, together with many active public-spirited European Justices, have steadily been drawn to work heartily and perseveringly towards good practical local government. In this way, the Vehar debt and the extension of the water supply—sewerage or surface conservancy—honest tax collections, and punctuality in municipal disbursements—reformed establishments and increase of permanent income—all difficult questions, recipes for the solution of which can never be wrenched from scattered pages of scientific economists—were in a way to be discussed with mutual forbearance and honest zeal. But we are told of "class passions" have been aroused; and as this imprudent avowal has been thrust forth too often, it is well to mark where and by whom these elements of discord have been evoked. Much has been said by the opponents of town duties that would have been better unsaid—and, pardon me, this may be applied to some things I have noticed in your own columns—but the fountain and origin of this civic plague has been (I keenly regret to say it) in the leading columns of your contemporary. When the wealthier members of the native community are told that—"the whole burden of municipal taxation has been placed on their shoulders," that—"the English Justices cast the whole municipal expenditure of the place upon the house-owners and refuse to listen to their remonstrances," and that—"the whole burden of taxation * * falls upon a mere fraction of the community,"—I say when one-sided and exasperating assertions of this kind are reiterated day after day in every variety of disingenuous and taunting phrase, everything has been done that can be to excite "class passions:" and it will not be the fault of the writer who has used these mischievous artifices, if equitable local taxation and the development of harmonious municipal government in Bombay have been rendered impossible for the next ten years. I hope even yet that such a state of things may be averted; but "the arrows and firebrands" have been duly scattered. The writer in question has done his best to revive that antagonism between the two sections of our community which was gradually dying out.

Here let me add one more remark about Monday's meeting; namely, it must be fully admitted that the majority had the *right* to use the power derived from the consciousness of superior numbers; but I still think they would have done well to forego the exercise of that power. Had they done so at once, the discussion on the budget, which really only commenced on Monday, would not have extended an hour longer than will now be the case.

There was some curiosity in Monday's meeting to know how the champion of taxes on food and trade would make good his assertion that the house-tax is wholly sustained by the capitalist, and that its levy is "simple confiscation." This mischief-making assertion turned out to be a mare's nest; for, as had been surmised, Mr. Knight could find no way of proving it except by using as a basis the cost of property built or purchased between 1860-6. Were he to expand this style of argument into ten columns of written essay, he would not be one step nearer proving his foolish assertion, the incessant reiteration of which reflects little credit on the "journalism" of the day. The house-tax purports to be levied on the normal and actual value of occupied property, and whatever may have been given for it in excess of that value has gone into the same limbo with the cotton prices of 1864-5, and the premiums on Back Bays and Mazagons. There will be differences of opinion as to what is the actual value of house property at the present time, and what returns it yields. Without adding to what was said on this subject at the meeting, I here subjoin a list, including nearly every variety of property, which shows the prices at which it was purchased—prices similar to those which suited the "simple confiscation" theory—but also the prices recently given by investors, with the returns now realised after paying house-tax, and which may be expected to steadily increase. The value of the first lot recently formed the topic of keen legislation: the other properties are selected from different parts of the island, but the list does not include any from the most remunerative sites in the native town:—

Property.	Cost Price. Rs.	Realised or present value. Rs.	Rental Rs. per month. Rs.	Worth or returning.
Grant Buildings..... House in Elphinstone Circle.....	14,73,000 2,73,540	5,50,000 *a* 1,74,400	35 to 4,000 = 7 ¾ per. 1,528 = 9½	H.T. „ „
Land in Hornby Row	1,07,000	65,878		
House and Stable, Bazaar Gate St....	31,500	40,750		
2 Houses at Grant Road	1,06,100	46,000 *b*		
House at Breach Candy	1,20,000	35,925	300 = 9	„ „
5 Lots of Ground on Parell Road.....	1,74,200	78,902 *c*		
House at Colaba.....	24,000	25,737 *d*		
Bungalow at Mazagon, Nesbit Lane...	1,20,000	28,120	250 = 10	„ „
4 Houses at Malabar Hill.....	1,73,000	77,910	775 = 10½	„ „
Total.....	25,72,340	11,78,682		

a About what they cost to build 20 years ago; after a reasonable amount spent on repairs these premises might now be let for Rs. 5,000 per month.

b Rent some months ago was Rs. 500 per month 12 per cent. after allowing for house-tax; but the present owner was put to considerable expense in general repairs, which reduces the above percentage.

c Bought as a speculation.

d Occupied by the owner himself.

In the disreputable article on which I have commented, the writer claims that he, the speaker, at Monday's meeting—"in half an hour knocked the direct rates system all to pieces." What this may mean has yet to be explained; but it must not be forgotten that the champion in question set out with the object—first, of showing that property in Bombay is burdened with local taxation, and, second, that it ought to be wholly exempt—for there can be no question whatever that a house-tax at five (many persons think at ten) per cent. frees property *as such* from all contribution to the enormous expenses of our Municipality. Believing such a state of things would be injurious and unjust I have acted on my own judgment in the matter, and do not consider that any partisan and scurrilous writer has thereby any excuse for characterising my conduct as "factious," "discreditable," or "obstructive."—Yours, &c.,

W. MARTIN WOOD.

P. S.—I noticed on Monday that Mr. Knight, in reading from his curiously concocted essay, had the impertinence and gross ill-taste to point his immoral theory of "confiscation" by a reference to the house in which I live; but I was not aware until seeing the report to what an unwarrantable extent he had meddled with my private affairs. I have only to say here that his figures and statements in this case are as false as his theory is absurd.

11th November.

ADJOURNED MEETING OF THE BENCH OF JUSTICES.

THE following is the remaining part of the discussion by the Bench of Justices, on Monday on the House Tax, part of which we published yesterday:—

Mr. Dosabhoy Framjee moved as an amendment—That the house-rate for 1869 be reduced to 6 per cent.

He said that in undertaking to move that amendment, he had undertaken a task of some difficulty, not because the subject was difficult of treatment, or because any very great ability was required to prove that the house-rate ought to be six per cent. instead of seven; but many of the European Justices were so much prejudiced on that question, that they had for a long time refused to be guided by fairness in the discussion of the house-rate. It was sometimes very difficult to convince a man against his will, but he would not throw out insinuations as was done by some of the speakers last week when they discussed the town dues question, and said that it was an unworthy attempt of the house owners to throw off the burdens from their own shoulders on to those of the poor. He, on the contrary, would give the European Justices credit for sincerity, though he did not doubt that they were labouring under a cloud of prejudice, and he would not do Englishmen the injustice of saying that after all they were not open to conviction; and he hoped that the result of the discussion to-day would show that he was not wrong in that sentiment. He assured the Bench that the amendment he had proposed was in no way the result of the promptings of the house-owning interest. It was his own amendment, originated by himself. He had not been inconsistent like the Bench, for which sin that able lawyer Mr. Shantaram treated them to a lecture the other day, in recommending town dues and afterwards attempting to condemn them. He was a consistent opponent of fixing the house-rate at a high figure. Last year he opposed its increase from 6 to 7 per cent. In fact, the proposition for the increase of the house-rate came upon the Bench last year like a surprise. Many Justices, both Natives and Europeans, were absent, because they were not aware that a higher rate than the one recommended by the Municipal Commissioner would be proposed. After a warm discussion, in which he took a leading part, the proposition for the increase was passed by a majority of two only. As soon as this was known abroad, the public indignation among the native inhabitants of the city knew no bounds. A monster petition, in the getting up of which he did not feel ashamed to say he took a most prominent part, was sent up to Government. About 20,000 signatures were attached to it. The apathy of the native public was well known. They often took months to consider before deciding upon a petition, but on this occasion their indignation was very great, because heavy burdens were placed upon them at a time when they were least able to bear them. The petition to His Excellency the Governor in Council stated that—

Your petitioners have heard with considerable surprise and pain that at the meeting of Justices of the Peace held on the 11th day of December instaat, a resolution that the house-rate for the year 1868 should be increased to 7 per cent was passed. That such resolution was carried by the small majority of two only. That under Section 1 of Act IV. of 1867 the increased rate cannot be levied until it has been sanctioned by your Excellency in Council. That the Municipal Report for 1866 shows that out of 21,100 assessable properties only 6,787 are estimated at a yearly rental of Rs. 500 and upwards; and that no less than 14,313 houses are assessed at less than Rs. 500 per annum including 4,202 huts inhabited by the poorest classes of the people. This estimate will have to be much reduced when the assessment for the next year is settled. The owners of the smaller houses are in many cases females, who have no other means of support. These circumstances show that although some of the house and land owners are in easy circumstances, the great majority of them are persons of small means. It has been urged that the rate will not fall exclusively upon landlords, but that tenants are the class by whom it will in the end be borne; but even assuming this to be the case, the condition of the inhabitants of Bombay, both landlords and tenants, at the present time is such that they are not able to bear an additional burden in the shape of an increased tax on property. A committee, composed of Messrs. F.F. Lidderdale, A. Stewart, H. Conon, A. Crawford, Mungildass Nathoobhoy, Jinshaw Manockjee, Knrsondas Madhowdass, V. Jagonnath Sunkersett, and Dosabhoy Framjee, appointed in the year 1866 for the purpose of reporting upon a proposal for levying town duties, while recommending the said measure, emphatically declared that municipal taxation at present falls almost entirely on house and land owners," a view that was upheld by a large majority at a meeting of Justices on the 9th of July 1866. In his Budget for the year 1867, the Municipal Commissioner stated that he did not think the house-rate should be raised in the then condition of Bombay, and in his Budget for the year 1868, which was submitted to the meeting of the Justices on the 11th instant (continuing, it is presumed, to be of the same opinion as he was when he presented his Budget for 1867), did not ask for an increase of such rate, nor did the Finance Committee recommend it, and the estimates for the next year, which were framed by the Municipal Commissioner, circulated amongst Her Majesty's Justices, and submitted to the meeting of the Bench on the 11th instant, were based on the present rate of assessment, viz. 6 per cent; consequently the public as well as the general body of Justices were under the belief that no increase of the house-rate was in contemplation, and under this impression many Justices were absent from the meeting, who would have attended had they had the least reason for supposing that such a resolution as has been passed would be submitted to the meeting.

He would not, he said, read the petition further, as the other paragraphs requested His Excellency the Governor not to sanction the enhanced rate. By the answer to that petition, Government showed that it sympathized with the people, but declined to interfere in a matter which the Justices themselves were competent to deal with. He assured the Bench that if it had been known that a proposition for the increase of house-rate was to be made at that meeting last year, have been carried. (Hear, hear.) In his Budget for the year 1867, the Municipal Commissioner had stated that he did not think the house-rate should be raised in the then condition of Bombay, and continuing to be of the same opinion he did not ask for an increase of such rate in his Budget for 1868, nor did the Finance Committee recommend it in their report on the Budget, and though an increased rate was proposed by one of the members of committee, he had said nothing about it at the committee's meeting. Hence, the proposition was a surprise. He did not impute any motive to anybody, as it had very lately been the fashion to do, but he was obliged to enter into this explanation that some of the Justices might not run away with the idea that they were now asked to reduce a rate which the Bench had fixed last year after great consideration, when such was not the case. He believed that the house-owners of Bombay were very unpopular. Surely some of the proprietors of the bungalows at Malabar Hill must have acted sharply or unpleasantly. (A laugh). They must have raised the rents of their houses, and for their conduct the house-owners of Bombay as a body must be hanged! Were the general body of house-owners to suffer for the sins of a few? It did not tell much in favour of the intelligence of such of the Europeans as had resided here for years, that they did not yet know who were the landlords of Bombay. Probably there was an excuse. He had no doubt that if he himself lived in England for say five or seven years, he would not even then be acquainted so well as an Englishman would be with the real circumstances of the various classes of the people living there. And so Europeans in this country laboured under similar disadvantages. But he would correct the long-imbibed notion of the European Justices, who evidently thought that the landlords of Bombay were the Jamsetjees, Munguldasses, Sunkersetts, Byramjee Jeejeebhoys, Dinshaw Manockjees, and Sassoons. Had the Justices ever taken the trouble to enquire and collect statistics on the subject? If they had, they would not talk in the way they were now doing, and as had been the fashion to do for a long time. He had no doubt that they expected to be informed about it to-day, and he would do so with pleasure. The information was in everybody's hands, but some persons did not like to see it, some blinded at it, and some did not care about it. But to-day they must all see it. He then asked the Justices to turn to page 16 of the Municipal Commissioner's report for the year 1866, where they would find a valuation statement of lands, houses, and other buildings in Bombay, assessed by the Municipal Commissioner, the estimated gross annual value of which was as follows:—There were in the city 7 houses yielding an annual rental of Rs. 50,000 and upwards; 5 houses of the annual rental of from Rs. 40,000 to Rs. 50,000; 12 houses from Rs. 30,000 to Rs. 40,000; 21 houses from Rs. 20,000 to Rs. 30,000; and 23 houses from Rs. 20,000 to Rs. 25,000; 59 houses from Rs. 10,000 to Rs. 15,000; 84 houses from Rs. 7,500 to Rs. 10,000; 73 houses from Rs. 5,000 to Rs. 7,500; 733 houses from Rs. 2,500 to Rs. 5,000; 1,129 houses from Rs. 1,500 to Rs. 2,500; 1,285 houses from Rs. 1,000 to Rs. 1,500; 3,250 houses from Rs. 500 to Rs. 1,000; 6,740 houses from Rs. 150, to Rs. 500; and 7,573 houses yielded a rental below Rs. 150 per annum. But 4,000 of these houses yielded a rental below Rs. 20 per annum

in his heart of hearts, believes for one moment—that this bill will ever become law? (Mr. Knight—I believe it will.) Why, gentlemen, the thing is simply preposterous.

Mr. Knight—Sir, I rise to order. I *know* that the bill will pass. (Laughter.) I have had intimation of that. (Applause and laughter).

Mr. Gumpert—Oh, my prophetic soul! (Laughter.) Do you suppose for one single moment that the Governor General, whose career in India is now about to close, will stultify himself in order to please Her Majesty's Justices of the Peace for the Town and Island of Bombay, and reverse the policy which has been followed by the Government of India for a hundred years? Why, I say the thing is preposterous. (Cries of No, no.) And I would ask, if you reduce your house-tax, where would you be? Do not pull down without being sure that you can rebuild; do not reduce your house-tax before you are sure of making up the deficit which thereby will be created. I was extremely sorry that on the last occasion I had not an opportunity of giving the arguments which induced me to vote in favour of Mr. Sorabjee Shapoorjee's proposition and against the amendment. But as the question is not now before the Bench, I do not enter into a long discussion of what were called the arguments which were brought forward by Mr. Knight and his friends. However, there are one or two points which struck me with regard to the question before us of which a great deal has been made, and which resolve themselves into this sir. If it be argued that because for a short period of excitement of the most extraordinary kind a few fancy properties have realised fancy prices—and certainly those who have bought them burned their fingers—if it is argued that the value of property in this island has been altered, I say it is not the case; and I call upon you to go over the Town with me, and wherever you look you will see how houses being built. There is a gentleman opposite me who I should look upon as the best authority in the room, and he will confirm what I am saying. Very lately one of the greatest improvements in the native town has been made in the shape of the new piece-goods market. (Hear, hear.) To come to this one instance, I am assured by the proprietors of the new market that, notwithstanding the great price they have been obliged to pay for some portion of the land, the return has been 6 or 7 per cent. And where, I should like to know, in the whole world would you get a greater return on house property than from 3 to 4 per cent? When I was in Europe last year I travelled over the greater part of it, and I had opportunities given to me frequently to ascertain the return of landed property in most of the States of Southern Europe, and I found that one of the greatest difficulties for capitalists was how to invest their money in landed property so as to give them anything like an adequate return. From 2½ to 3 per cent. is the return in the freest States, such as Switzerland, because it is the ambition of persons of realised property to fix it, so as to make sure of it, and none are more fond of doing so than the natives of this country. I find 22,000 houses in Bombay, and I ask, how many bungalows, how many fancy houses there are? Those instances Mr. Knight has given are not characteristic, and do not represent any class at all. There are not a dozen houses in Elphinstone Circle. Graham's Buildings changed hands, as far as I recollect, under very peculiar circumstances. At that time the house was not good enough for residence and too good for a place of business. When that house was put in the market it went begging for a long time to find a purchaser. Then a great deal has been said by the champions of the poor. Well, gentlemen, I trust I have got as much compassion for the poor as most other people have; but I say that the word "poor" has been made use of in a most improper manner. Is the man who has a house to call his own, and who cannot be dunned by his landlord, a poor man? He may be living in a house which only gives a rental of Rs. 30 or to Rs. 40 a year, but it is his own house, and surely you don't call that a poor man. Besides the word "poor," as we apply it in Europe, is by no means applicable to this country. The positions of the people are quite different. And I will say further, that I would propose to strike off altogether from the list of taxation the poorest class of house-owners, those who are called poor men, whose property is so very insignificant as only to yield a return of Rs. 20 or Rs. 30. (Applause.) If such a proposal had been made, I would have given the proposer the credit of disinterestedness; but all he proposed was a reduction of 1 per cent. (Hear, hear.) This proposal is merely a beginning; and if the Bench agree to this, it will just be the beginning of a movement to abolish the house-tax altogether; and if you do so, you will part with one of your best sources of income—that source which has been recognised by every civilized State in the world as the one which can be relied upon with the greatest assurance. Once let that get out of your hands, and you will be in a pretty fix. (Hear, hear.) Then again it has been asserted that the taxation on house property is excessive. (A voice—"Certainly.") Well, in most towns in Europe, if the house-tax were only 10 or 11 per cent., the people would be only too happy. (Hear, hear.) In Europe you have the tax on property at 20, 25, 30, and even 40 per cent., and people pay it. You don't call 11 per cent. a heavy tax on property, do you? But the most essentially important matter of all is that Mr. Knight should make so extraordinary a proposition as that the proprietor and not the occupier pays the tax. (Hear, hear.) Now I take it that the worst of one representative of that classis as good as that of another. We had here on Tuesday Mr. Narayen Wasoodew, who I think was very correct and very sincere in what he said in assuring us that he, as a house-owner, got every fraction of this tax back from his tenants. (Hear, hear, and Oh oh.) That is what he said: and a statement from one side is as good as a statement from the other. In Europe, where matters of this kind have been made a thorough study, it is a well ascertained fact that the occupier and not the proprietor who pays—that it is the consumer and not the producer who pays the taxes.

Mr. Knight—Yes, in ordinary times. No one denies that.

Mr. Gumpert—The times are ordinary enough for ordinary people. (Laughter.) It is only those who are not ordinary people who have striven to bring about most extraordinary circumstances in this place. (Hear, hear.) Mr. Knight has given us some of his personal experience with regard to land. When I came here fifteen years ago I lived in Breach Candy, and I only paid Rs. 85 a month for my bungalow, and I had not a single native neighbour. But what is the case now? All the houses which were formerly occupied by Europeans have doubled, trebled, quadrupled, and in some cases more than that, in rent, and there are many native gentlemen there; I am glad to see them there, but they have to pay for their fancy. But it is not house property in the native town which has experienced these extraordinary valuations in value. It is these few fancy houses for which fancy prices were paid; and people who chose to pay fancy prices have only to thank themselves. But this argument that the circumstances are altogether abnormal is altogether a fallacy. I should be extremely glad to vote for a reduction of the house-tax, but first you must show me other ways and means to make up the deficiency. (Mr. Nowrojee Furdoonjee—Town duties.) It is perhaps unfortunate—at least I cannot help regarding it in that light—that this discussion from the very beginning has been carried on, I will not say in a disorderly way, but in an irregular way. I think the Bench first of all should have had an opportunity of saying whether or not they would continue their municipal establishments on the very expensive scale which has been entertained hitherto. I do say that £350,000 sterling for a town like Bombay, which the Lord knows is not an elegant town—(Laughter)—is an immense sum of money. (Hear, hear.) We have been treated to a great deal about the accumulated filth of ages and cries about cholera, so often that it has reminded me frequently of the cry of "wolf" (Laughter.) Heaven forbid that any member of this Bench should wish to see the Municipal Commissioner and the Health Officer stopped in their efforts to clean and improve the town. Nobody desires that the town should be kept clean more than I do, but nobody will tell me that £350,000 per annum is not an immense sum of money to pay. (Hear, hear.) I cannot help thinking that we do not get full value for the money which is paid. (Applause.) Therefore, while now discussing item by item the sum-total of our income, I think it would have been prudent for the Bench first of all to discuss item by item the sum total of our expenditure; and if we had then found that we could do with a reduction of the house-tax or any other tax, the other side would have commanded a larger number of votes than they do. I repeat that I shall be glad to vote for a reduction of the house-tax if you can show me that it is possible, but as it is I think the Bench is shirking the question. It is unfortunate that Mr. Connon was prevented from bringing forward his motion at the time he was; but I understood that there was a proviso that it might be brought forward at another time. I am sorry it has not been brought on before we proceeded to discuss the budget in detail. Before sitting down I will express my regret that Mr. Crawford is not here to take part in this discussion. As to the letter he has written on the subject, I attach no value to it. That printed budget, which is only dated 22nd September, in speaking of the house-tax, Mr Crawford says—

> Uncertain as we are at present of the amount which will be placed at our disposal by the Town Duties Bill, and with debts to pay off, I am compelled to propose the house-rate at 7 per cent for 1869.

Well, what do you think of this letter of Mr. Crawford, written such a short time after his saying that in his budget? Mr. Crawford must think us easy of belief if he expects that this matter will be so easily disposed of. In his letter Mr. Crawford says—"I think those who are so eager to insist upon a 7 per cent. house tax have not appreciated the true position of the Municipality." And then he goes on to say—"I still maintain that in assenting to a 6 per cent. house-rate the house-holders interest has been conceded enough." I do not propose to read further; but it seems to me an attempt, I will not say to curry favour, but certainly Mr. Crawford stultifies himself. And if this is Mr. Crawford's present conviction I attach no value to it, and I shall vote against any reduction of the house-tax. (Applause.)

Mr. Dosabhoy Framjee thought the reason why Mr. Crawford had changed his opinion was that he had not been aware when he wrote his budget of the large support which would be given to the Town Duties Bill.

Mr. M. Wood moved the adjournment of the meeting. It was, he said, impossible that they could finish the budget that evening, and he submitted that the discussion on this subject should not be abruptly terminated.

Mr. James Taylor seconded the proposal amidst cries of "Divide, divide," from the supporters of the amendment.

Mr. Wood said that if the meeting were not to be adjourned he would have to say a little.

The motion for adjournment was then put to the meeting, and the result was declared to be that the motion was lost by 42 against 33.

Mr. J. W. Orr said he thought some of those who had voted were not Justices.

The Chairman—Then we will divide if you like.

Mr. Knight—Those who wish the adjournment will go into the room on the north side and those who do not wish to adjourn will sit still.

The Chairman—Do not interfere with the chair, please. Those who wish the adjournment will go into the one ante-room and those who do not wish to adjourn will go into the other.

Mr. Shantaram Narayen also asked those who did not wish an adjournment to sit still, and was requested by the Chairman not to interfere with the direction of the chair.

The result of the division was that the motion was lost by 44 against 28. The statement of the numbers was received with applause.

Mr. Wood, who on rising was received with loud calls of "Divide divide," from the supporters of the amendment, said that now when they had heard the anomaly of a second head essay, he thought some allowance should be made for those on his side. Although he must necessarily speak briefly on account of this interruption, he must say something in reply to what had been said on the other side. The great disadvantage of protracted debates and written essays was that so much extraneous matter was introduced in the discussion. Although Mr. Dosabhoy was so excellent a speaker, three quarters of his speech that day was quite beside the mark, and the same remark would apply to some extent to Mr. Nowrojee's. The gist of their speeches turned upon the excessive pressure upon the poorer classes of Bombay. Now, as he had said before, he would support any measure for lessening that pressure. His opposition to the town duties was principally on that ground, and all the arguments of these gentlemen to-day went very strongly indeed against the proposed town duties, because in complaining about excessive taxation and so on, they were only complaining of it in a particular form. The money would be taken from the population just the same. The proposition was that the house-tax was paid by the owner, and therefore, it was said, went to oppress that class. He had in his hand some extracts in which the dreadful oppression was spoken of the other day but would not read them now. What was meant by this term "confiscation?" As he had supposed, the whole theory turned upon the extraordinary circumstances that had passed over Bombay. Now, that had nothing to do with the question before the Bench, except as to the modification of aggregate taxation. (Hear, hear.) With regard to the question whether the house-tax was borne by the house-holders or not, he need not at present say anything more than to quote a little bit from the speech made by Mr. Shantaram Narayen at last meeting. That gentleman had said—

> If you increase the house-tax rest assured, gentlemen, the owner of house property will try recoup himself by adding to his rents and if that is so, the tenants will have to pay all the more And I say, sir, that in that way the owners will set higher values upon their house property; rents will not fluctuate, and once raised, they with remain stationary.

Now, that was an exact description of the incidence of the house-tax, for Mr. Shantaram being logical and well informed could not avoid stating the facts as they were. That was sufficient to show how the case actually stood in Bombay; and this agreed with the indications of the principles involved. They had heard a great deal about fluctuation, but the eventual result would be as Mr. Shantaram had shown.

Mr. Knight—Yes, eventually; in thirty years.

Mr. Wood—The only question is, what is the incidence of the house-rate at the present value of property. We have had lots of figures given from the exceptional period. Well, I also have figures, but in addition to figures relating to the exceptional period I have figures up to the present period. Here are all kinds of properties—houses in Elphinstone Circle and bungalows in different parts of the town, including Grant Buildings. The total cost of these is about Rs. 25,70,000. (Mr. Knight—When bought?) That was the price in the dear time 1861-4, and these properties have realized Rs. 11,25,000—(Mr. Knight—Hear, hear)—within the last few months. That is somewhat less than half of the cost price, but it is not the enormous reduction of which you have heard so much.

Mr. Knight—And that is confiscation. (Order, order.)

Mr. Wood said it was absurd to apply the term confiscation in that way. The question here was one of sources of income. Should the income of the town be raised from profits and wages only or should rents contribute also? Now, he contended that rents did not contribute at all on the normal value of the houses. In proof of that he could mention, if there were time, several of these houses particularly. He had also learned from several persons that the net return on these was from 9 to 9½ and 10 per cent.—(oh, oh,)—Mr. Sorabjee Shapoorjee gave it only at 5 or 6 per cent. as the net amount obtained from investment in house property, and of course, as Mr. Sorabjee had said, that was as good as most fixed investments. He was quite aware of the difference in the rate of English and Indian interest. But other persons, and persons as well able to judge as Mr. Sorabjee had told him that the gross return was 10 per cent., and the special figures he had were as good as those he had heard on the other side, which had been taken during the exceptional period, and therefore he held were out of the argument. Again they had had quotations from economic writers thrust upon them, and he would give only one instance in the manner in which quotations were selected. Take this one that had been dinned into them again and again—"In so far as the house tax *falls on the occupier* it is one of the fairest and most unobjectionable of all taxes." He had looked at that passage and its context—and though the chapter in which it occurred referred entirely to imperial taxation he did not object at it on that ground—but if looked at fairly it would be seen that Mr. Mill meant to describe the house-tax as fair and just as between the different persons and classes on whom it might be levied. The author was not affirming, as had been contended, the absolute fairness of the house-tax as against all other taxes, but he was merely affirming that it afforded a tolerably safe test of the income of those who paid it. In the speech read to them the other day it was immediately preceded by this remark "the strongest objection to raising the whole of the greater part of a large revenue by direct taxes is the impossibility of assessing them fairly;" but that remark occurred neither in the same chapter nor in the one before it, but was taken from the *third* chapter after the actual quotation to which it was affixed. The remark itself was trite enough and no special objection could be taken to its use, but is being stuck on in the way it had been served to show the unfair manner in which these authorities had been used. (Mr. Knight—It has an intimate connection.) This was strikingly apparent on reference to the actual context of the quotation of which so much had been made. That was to be found at p. 418, vol. II. of Mr. J. S. Mill's great work, in the sections discussing the incidence of house-tax and rent which the author divided into building and ground rent or tax. He had remarked that in so far "as a house-tax is a tax on building rent it must ultimately fall on the consumer, that is the occupier," and in coming to speak of ground rent he said that it "nearly all falls on the occupier." Then followed this passage, which had a remarkably direct bearing on the circumstances of Bombay and the present discussion, Mr. J. S. Mill said——(Cries of "Divide, divide.") One moment: he said that in the favourite situations—(mingled cries of "adjourn, divide, and vote.") I will read this. I will stand an hour if I am not to be allowed to read this. I shall read this, and I will only occupy a third of the time I intended.

Mr. Taylor—I beg to move that the meeting be adjourned, with leave to Mr. Wood to resume.

Mr. Wood—I will just read this quotation.

Mr. Knight—It is quite impossible, sir, to protract these meetings over and over again in this way. This is the fourth adjournment. (Order, order.)

The Chairman—The motion which, as I understand, is attempted to be put is the one we have just disposed of. (A voice—But not for all time.)

Mr. Connon—An adjournment of the debate can be moved a dozen of times.

The Chairman—You cannot put the same motion over again.

Mr. Connon—Mr. Chairman, I appeal to your knowledge of Parliamentary practice that that is a motion you can put twenty times, and I refer you to May's Parliamentary Practice, where you will find that this is a motion that may be put twenty times in one night. (Hear, hear.)

The Chairman—Not in the way it is put by Mr. Taylor. It is not for me to suggest, but if you put it properly it can be put twenty times.

A native Justice—Then don't tell them how to put it.

Mr. Connon—Then, sir, I move the adjournment of the debate.

Mr. Taylor—With all deference, Mr. Chairman, the adjournment of the debate can be moved as often as we like.

The Chairman—So it can, but the proper way is as Mr. Connon has put it.

Mr. Currey—Then I beg to second the adjournment of the debate, with permission to Mr. Wood to resume.

Mr. Knight—Then we will be obliged to divide again. I for one can't afford the time for all these meetings.

Mr. Taylor—You wasted an hour of the time.

Mr. Gumpert—Yes; this comes of reading essays. (Divide, divide.)

The Hon'ble Munguldass Nathoobhoy—I have heard enough about the subject, and if you were to talk for twelve hours, I don't believe any gentleman would change his opinion.

The Chairman—The motion that has been put is quite in accordance with parliamentary practice. It is different from the last one, and can be put to the meeting.

Mr. Taylor—I think the members of the Bench——

The Chairman—If you will be good enough to be quiet Mr. Taylor. (Laughter.) The question before the meeting is that the debate be adjourned.

The question was then put and declared to be lost by the show of hands.

Mr. Wood said he would now finish by reading the quotation to which he had referred. It was as follows—

> In the favourite situations in large towns the predominant element in the rent of the house is the ground-rent and among the very few kinds of income which are fit subjects for peculiar taxation these ground rents hold the principal place, being the most gigantic example extent of enormous accessions of riches acquired rapidly, and in many cases unexpectedly, by a few families from the mere accident of their possessing certain tracts of land, without their having themselves aided in the acquisition by the smallest exertion, outlay, or risk. So far therefore as a house-tax falls on the ground landlord it is liable to no valid objection.

From this he held that house rents ought to bear a considerable part of the municipal expenditure of Bombay. He held to the proposition that at present only profit and wages bore the taxes whereas rent ought to bear its portion. The same had occurred in Bombay as in the cases mentioned by Mr. Mill. It had been attempted to be shown that things were altered by the exceptional period that had passed over them; but there was the fact—that a large portion of the property which was in the hands of those who held it 15 years ago, was now yielding 10, 12, 15, or 20 per cent. Property that had been sold at high prices had for the most part again changed hands at the normal value, and was getting a fair return and must go increasing in value. Changes went on more rapidly in Bombay than any where else, and there was not the least reason here why the tax should be objected to. If it were at Calcutta the case would be different, as rents there were stationary, and in that city any levy above 5 per cent. house-tax would there fall on the owners. He had much more to say, but would only add that he supported the motion, because he thought the house-tax would fall on those classes who were best able to bear it. It was on that principle only that he resisted town duties. He disclaimed any idea of wishing to put any further tax on the poorer classes.. All through he had spoken in favour of an exemption of the poor. He would wish to exempt altogether the 4,000 small houses on which so much stress had been laid. (Hear, hear.) As to the thousands of bills now made out, that was merely a question of method in municipal management. (A laugh.)

Mr. Russel Aitken moved the adjournment of the debate.

The Chairman—That motion cannot be put, sir. It has been lost before.

Mr. Aitken—Then I must trouble the meeting with a few remarks which I otherwise would not have made. There are a large number of gentlemen, I believe, who wish an adjournment of this meeting. (Divide, divide.) Well, if it is not agreeable to the meeting to adjourn the debate I beg to correct some mistakes which Mr. Knight has made, both with regard to his figures and the price of land, which he has tried to show has very much depreciated from what it was in 1863-4. He states, for instance, that land on the Esplanade, which was formerly worth Rs. 40 per square yard, is now worth only Rs. 8.

Mr. Knight—I did not say so: I said that Government was only offering Rs. 8½.

Mr. Aitken—Well, I think Mr. Knight has altogether overlooked the condition under which leases are given and permission is granted to build on the Esplanade. I am sure no Justice here would give Rs. 8 per square yard for such land if they were obliged to comply with all the conditions and regulations of the Architectural Engineer, who is allowed to do anything he likes. I do not think Mr. Knight ought to have instanced that. I know very well, from the price of land which has been purchased for municipal improvements, that the price of land has not much depreciated. It has gone down about 20 per cent—land which was worth Rs. 70 is now worth Rs. 50.

Mr. Knight—Oh, you call that *not much*.

Mr. Aitken—I don't call that much of a depreciation, —(laughter)—because the land had gone up with a jump from 30 to 70. (Vote, vote.) Then again I contend, I am neither a political economist nor do I pretend to understand political economy, but it seems to me that the poor have been unnecessarily pulled into this dispute. The town duties, as far as I understand, were expressly intended for the purpose of taxing the poor of the town. (Hear, hear, No, no, Question, and Divide, divide.) I believe the town duties were intended to reach the poor. (Divide, divide, and "Order, order.") Undoubtedly they were, and the two arguments are utterly irreconcilable. If the poor are to be reached I think the better classes of the poor can be better reached by a house-tax than by transit duties. Then with regard to the property in Elphinstone Circle, and all those properties that have been mentioned, they are not the bulk of the property in Bombay.

Mr. Knight—I meant property in the Fort.

Mr. Aitken—The bulk of the property is in the native town—(hear, hear,)—and I maintain that the property in the native town has not depreciated to any considerable extent. (Hear, hear.) I say so because I know from the valuations that have been made by the Commissioner, very few of which have been appealed against.

Mr. Dosabhoy Framjee—There has been a reduction of 10 per cent. throughout.

Mr. Aitken—Admitted, Mr. Dosabhoy; but that is not a serious reduction. And then we must remember that the house-rate is not paid on the increased value of 1864, but on the present valued valuation. If properties are over-assessed the house-holders have a right to go to the Commissioner and to have the estimate reduced; and if any one has not availed himself of that opportunity, I can only say that he ought to have done so, and he has himself to blame for being over-assessed. But notwithstanding the depreciation the question is—Where is the money to come from?—and no one knows, better than Mr. Dosabhoy that the money must be had. The reductions on the establishments which can be made, and I hope will be made, will not exceed, I suppose, Rs. 75,000. I don't know how they can be reduced much more. The Health Department has been reduced more than it ought to be. I have no hesitation in saying that every Rs. 1,000 taken out of the Health Department is so many lives lost owing to filth. If you don't clean out the drains you leave a great deal of matter which breeds all sorts of diseases. If any reduction is to be made it must be made on the large items which the Commissioner says he has reduced to the greatest extent. (Loud cries for a division.) I crave the indulgence of the meeting. A great many European gentlemen wish to adjourn this debate, and if that is not agreed to, means must be taken in self-defence to obtain a hearing. With regard to the savings, which are really the only excuse, I beg to observe that nearly all the saving has been made which can be made. I know that all the establishments under my charge have been reduced to the lowest point. The roads are in a state which is not creditable to the Municipality, and the allowance made for next year is smaller than that made last year, and I ask any gentleman, how are the roads to be maintained? How is the money to come in, Municipality to be carried on? Gentlemen who have complained of the weight of the house-tax evidently know very little about it. (Oh, oh.) I know something about what it is in Europe, and as Mr. Gumpert has said it varies there from 25 to 40 per cent, and that does not include a water-rate, some times as much as 5 per cent, and here we get our water for nothing. The fact is that house-owners or occupiers in Bombay only paying one to 20 per cent do not pay what they ought to pay. Until they pay higher taxes the town will never be in a good sanitary condition, nor will the finances be in the state in which they ought to be. As to the revenue which it is calculated will be brought in from town duties, I am certain that if His Excellency passes that bill, still when it goes to Calcutta it will most likely be thrown out—(question; divide, divide,)—and if not, the Secretary of State for India will never sanction it. (Loud cries for a division: counter calls for order). I beg to say that I wish it to be distinctly understood it is the opinion of every European gentleman almost in the place that the Secretary of State for India will not sanction these town duties, which are nothing but a disguise for transit duties. (Hear, hear, and Oh, oh.)

Mr. Knight—I rise to order, sir. I have seen the Secretary of State on the subject.

Mr. Aitken—I am sorry to say I have not, like Mr. Knight, had the pleasure of an interview with the Secretary of State, or probably I would have been much more enlightened than I am now. What Captain Hancock said before was really true. Are we to throw away a substantial amount of income? I say there was no good reason for modifying the income of the Municipality. I say that leaning on these town duties is simply leaning on a broken reed, which will double up, and if it does not double up will—(A voice—I must suggested the word "snap," which was received with laughter.)—would those who trust to it. I hope the Bench will consider before they vote away this 1 per cent. from the house-tax. The house-holders have benefitted more than any other class by the municipal improvements, by the sending out of the town sweepings to Colaba, by the removal of the night soil, and other things; and I say it is but fair that they should pay for that accommodation; and further I may remark that there are certain items which are marked down in the revised estimate for the current year which I am rather afraid will be exceeded. (Divide, divide.)

The Chairman (addressing the supporters of the amendment)—If you are not going to adjourn you are bound to give a hearing to any one who speaks. (Applause.)

Mr. Aitken—I am quite ready to adjourn the debate if you will. (No, no.) I say then there are certain items in the estimate which I am certain will be exceeded. There is 5 lakhs of a deficit, and there will be 8 lakhs or so: and I do not see how that can be covered unless the house-tax is to be continued. I only wish the house-tax was a little higher, perhaps, than it is, for then greater municipal improvement could be carried out. (Cries of Oh, oh; Divide, divide; Adjourn, adjourn.—Here the chair on which one of the Justices was sitting broke under him causing considerable general laughter.)

Mr. Dosabhoy Framjee here suggested a division.

Mr. Hon. Munguldass Nathoobhoy—We are all men of business and we cannot afford to lose days on days.

Mr. Currey—I propose the adjournment of the debate with pleasure, as it is now a quarter past seven o'clock.

Colonel Trevor seconded this motion.

It was then put to the house, but on a show of hands the Chairman declared the proposal lost.

Colonel Trevor—I request that the meeting should be divided.

The Chairman—I rule that the number against an adjournment is greater than that for it, and it appears to me that to divide the house would be a waste of time. (Hear, hear.)

Colonel Trevor—I take it that I or any member can ask the house to be divided when there is a doubt as to the numbers.

Mr. Chairman—Do I understand you to dispute my statement of the voting?

Mr. Taylor—Yes, Mr. Chairman: there were some hands in this corner (behind the Chairman) that I don't think you saw.

Mr. Dosabhoy—I would make one remark—that if it is the intention of these gentlemen opposite to tire us out we are prepared to sit here till twelve o'clock and decide this question to-night. If (addressing the gentlemen opposite) your object is so, it is simply detaining us, and you will be disappointed. (Applause.)

Those in favour of the adjournment were then ordered by the Chairman to retire to one of the side rooms, while he appointed tellers to count those against the motion. The number of the latter was 43, but ere the counting was finished the side room was again opened and nearly all the European Justices left the hall in a body. Mr. Currey and one or two others alone remained at the room door, and intimated that the number for the adjournment was 21, but that several had left previous to the vote and the others had now left the meeting.

Mr. Taylor added that since those on the other side would not permit discussion, and therefore all the European gentlemen had left the meeting. There was a packed meeting and an evident attempt to stifle discussion.

Mr. Knight—This is now the fourth adjournment and we cannot spare time; it is most inconvenient for us.

Mr. Gumpert—We are in a minority, because many gentlemen had gone away.

Mr. Knight—It is as inconvenient for us to stay as for the gentlemen opposite.

Mr. Gumpert—No: it is not. These gentlemen (pointing to the Native Justices) dine early in the day.

Mr. Knight—No: they don't: they dine at eight o'clock.

Mr. Taylor—It is the most unfair thing I have seen at this Bench; the meeting is packed; and it is plain those people on the other side are attempting to stifle discussion.

Mr. Knight—I think the remarks of Mr. Taylor are quite irregular.

The Chairman—Well, if there is to be no further speaking—unless Mr. Currey wants to reply?

Mr. Currey—I decline to reply at this hour of the evening.

Mr. Knight—I submit, sir, that a division should take place.

The Chairman—Yes, the division will take place unless there is some more speaking.

The motion and amendment were then put to the meeting, when the amendment, in favour of fixing the house-rate for 1869 at 6 per cent, was carried, only two Justices (natives) voting for the amendment.

The meeting then adjourned till Wednesday (yesterday).

[We regret that in our report of Mr. Knight's speech published yesterday we inadvertently inserted some sentences referring to Mr. Wood, which Mr. Knight had not read at the meeting, and which therefore ought to have been deleted.]

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.

(Incorporated by National Decrees of 7th and 8th March 1848 and by Imperial Decree of 25th July 1854.)

Recognised by the International Convention of 20th April 1862 and by Act No. VIII. of 1864, of the Legislative Council of India and by amended Act of 1867.

SUBSCRIBED CAPITAL £8,200,000.
PAID UP CAPITAL £2,400,000.
BEING CALLED UP £800,000.
RESERVE FUND £800,000.

HEAD OFFICE—Paris.

AGENCIES AT
Bombay, London, Calcutta, Hongkong, Shanghai, Bourbon, Saigon.

SUB-AGENCY.—Yokohama.

CORRESPONDENTS.
Madras, Pondichery, Singapore, Java, Mauritius, Egypt.

London Bankers.
THE UNION BANK OF LONDON and Messrs. C. J. HAMBRO and SON.

AGENTS IN SCOTLAND.
National Bank of Scotland.

The Bank grants Drafts and Letters of Credit and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the continent of Europe.

CURRENT ACCOUNTS.

These will be made up to the 30th June and 31st of December in each year, and if the balance shall not at any time during the half year have been below Rs. 1,000, Interest at the rate of 2 per cent. per annum will be allowed on the minimum monthly balances. No interest will be allowed above one lac.

Deposits for fixed periods are received at interest, particulars of which may be obtained at the Bank as also any information as to rules of business, &c.

DISCOUNTS, LOANS, &c.

The Bank discounts, approved Local Bills, grants Loans on Government Paper, Bullion, Bank Stock, and approved Shares and other Securities.

All Remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order." E. J. HARROASTLE,
Acting Manager.

9, Rampart Row, Bombay, 16th October 1868.

THE DELHI AND LONDON BANK (LIMITED).—ESTABLISHED in India 1844.
Capital *One Million Sterling*, in 20,000 Shares, of £50 each.—Paid up Capital £357,925.

HEAD OFFICE, LONDON.—J. C. PAREZ, Esq., General Manager.
BRANCHES.—Calcutta, Bombay, Delhi, Lahore, Allahabad, Mussoorie, Lucknow, and Jubbulpore.

London Bankers.—Union Bank of London.

EXCHANGE.

6 months' sight	...	...at 1s. 11 3/8d. per Rupee.
4 do.	do.	...at 1s. 11 1/4d. "
3 do.	do.	...at 1s. 11 3/16d. "
2 do.	do.	...at 1s. 11 1/8d. "
1 do.	do.	...at 1s. 11 1/16d. "
On demand	...	...at 1s. 11d. "
On Scotland and Ireland		...at 1s. 10 15/16d. "
Circular Notes		...1s. 10½d. "

No Drafts at four months' sight are granted for sums under £50 Sums under £20 are only drawn for on demand.

CURRENT ACCOUNTS

Are made up to the 30th June and 31st of December in each year, and if the balance has not any time during the half year been below Rs. 1,000, Interest at the rate of 2 per cent. per annum is allowed on the minimum monthly balances. No interest is allowed on sums above one lac.

FIXED DEPOSITS.

Subject to 3 months' notice of withdrawal 3 per cent. per annum
6 ditto throughout 4 do.
12 ditto 6 do.

Any further information as to Rules of Business, &c., may be had on application to the Manager.

Remittances to be endorsed thus:—"Pay to the Delhi and London Bank Limited, or order."

Hours of Business—10 to 3; Saturdays, 10 to 1.

G. W. BOOKER, Manager,
Delhi and London Bank, Limited.

Bombay, 27th Oct. 1868

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

EXCHANGE.

The Bank grants Drafts on London, Scotland, and Ireland, Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe at the following rates of exchange:—

On London, at 6 ms' sight above	4	do.	£50 1s. 11½d. per Rupee
"	3	do.	...1s. 11 ⅞d. "
"	2	do.	...1s. 11⅜d. "
"	1	do.	...1s. 11 ⅛d. "
"		On demand	...1s. 10 15/16d. "
On Scotland		do.	...1s. 10 7/8d. "
On Ireland		do.	...

Circular Notes for the use of Travellers on the Continent and to Europe Overland at 1 day's sight. } 1s. 10 13/16d. "

The Bank purchases Bills and grants Drafts payable in Calcutta, Madras, Ceylon, Hongkong, Shanghai, Singapore, Penang, Mauritius and Yokohama.

The Bank also draws on the Branches of the Bank of New South Wales.

INTEREST.

On Deposit accounts payable on demand Interest will be credited half yearly, on 30th June and 31st December, at the rate of two per cent. per annum on the daily balance not exceeding one Lac Rupees.

ON FIXED DEPOSITS.

12 months	...	...	...	6 per cent.
6 do.	...	...	...	5 "
3 do.	...	...	...	3 "

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies, without charge, and realizes interests and Dividends thereon on the following terms:—

If to be remitted in Bank's Drafts, without charge.

If to be paid in India, a Commission will be charged of a ¼ per cent.

On returning Government Paper or Share Certificates out of its custody, or when sold on paying the proceeds of such sale in India, a commission will be charged of ¼ per cent. But if proceeds are remitted on the Bank's Drafts, without charge.

Commission charged on purchase and sale of Government Securities ¼ per cent.

All Letters should be addressed and Hoondees made payable to the Agent, Chartered Mercantile Bank.

Bombay, 2nd September 1868.

CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.

HEAD OFFICE—HATTON COURT, THREADNEEDLE STREET, LONDON.

INCORPORATED BY ROYAL CHARTER.

PAID-UP CAPITAL—£800,000.

BRANCHES AND AGENCIES.

Bombay.	Rangoon.	Hongkong.
Calcutta.	Singapore.	Shanghai.
Akyab.	Batavia.	Hankow.

BOMBAY AGENCY.

EXCHANGE.

The Bank's Agency in Bombay grants Bills of Exchange on the CITY BANK, London, at the following rates, viz.:

6 months' sight (on City Bank) at			1s. 11 1/2d. per Rupee.
4	do.	...	...at 1s. 11 5/16d. "
3	do.	...	...at 1s. 11¼d. "
2	do.	...	...at 1s. 11 3/16d. "
1	do.	...	...at 1s. 11 1/8d. "
On Demand (Head Office)			...at 1s. 11d. "

INTEREST.

On Current Deposit Accounts will be credited half-yearly (on 30th June and 31st December) at the rate of two per cent on the daily balances from Rs. 1,000 up to Rs. 1,00,000. And on Fixed Deposits as follows:—

Repayable in one sum, at 5 months' notice, 3 per cent.
Do. 6 do. 5 "
Do. 12 do. 6 "

REMITTANCES.

The Bank's Agency realises Drafts or Hoondies on the Presidency for remittance to Europe in the Bank's Bills on London without charge.

All Drafts or Hoondies forwarded for realisation, to be made payable to the "Chartered Bank of India, Australia, and China, or order." When a remittance is to be made to a lady her Christian name must be given.

COMMISSIONS.

On the sale or purchase of Government Paper, Bank Stock, and other Securities, ¼ per cent.

The Bank receives Government and other Securities for safe custody free of charge, the Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills.

On Interest or Dividends, or proceeds of Securities by sale, ¼ per cent. commission charged if the amounts be paid in India if remitted home by the Bank, no charge.

On delivering up Securities deposited for safe custody, ¼ per cent.

Office hours 10 A. M. to 4 P. M. Saturdays 10 A. M. to 1 P. M.

Bombay, 22nd October 1868. JAMES DOUGLAS, Agent.

WINES, SPIRITS, BEER &c.

FOR SALE, at the Godowns of the undersigned—

Brandy.....	'Otard Dupny & Co.'	Rs. 30	per dozen.
Whiskey....	'Dunville's V.R.'	" 18	"
Clarets.....	'Medoc	" 10	"
Do.	'Lormont'	" 12	"

Bombay, 12th Sept. 1868. BLACKWELL & Co.

FOR IMMEDIATE SALE.—

Best	Sherry Wine at Rs. 20 per doz.		
Do.	Wilt Cheese, 15 annas a lb.		
Do.	Wiltshire Bacon 15 annas a lb.		
Jules	Mumm's Cham pagne, Quarts Rs. 24	per doz.	
Do.	do do. Pints... " 17	do.	
Ginger Wine by Crabbie & Co.....		" 14	per doz
Guinnes' Porter in Pints and Quarts.			
Henry Mouni's Brandy No. 1, at Rs. 22		per doz.	

Apply to Mr. DHUNJEEBHOY RUSTOMJEE Apptoo. No. 1, Meadow Street, Fort.

FOR SALE—

Cunliffe's Champagne, Qts.....		at Rs. 42	per doz.
Do.	Do. Pts.....	" 20	"
Do.	Mosello .....Qts.....	" 42	"
Do.	Brandy	" 30	"
Do.	Sherry	" 25	"
Do.	Claret	" 23	"
Coyto & Co.'s Pale Dry Amontillado Sherry		" 27	"
Do.	Port Wine of 1